



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

October 3, 2023

The Salt Lake County Council
2001 South State, N2200
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

RE: Request by David Cottle and Deborah Day to grant a primary residential exemption for the 2022 tax year, and refund overpaid taxes on parcel 22-35-451-028-0000
(Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2023, considered a request to grant a primary residential exemption for the 2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimants purchased the property on July 1, 2022 and documentation was provided to verify it has been their primary residence since that time. Based on the evidence provided, the Claimants qualify for the exemption as it was occupied as a primary residence for more than 183 consecutive days during 2022.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2022 tax year. A refund and/or credit of approximately \$3,796.19 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded or abated.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc David Cottle & Deborah Day

cc Treasurer's Office