



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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May 3, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by CML-UT Riverton, LLC to grant a factual error correction and abate unpaid taxes for the 2012-2014 tax years on parcel 27-29-376-015(Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 21, 2022, considered the request on the above-mentioned parcel, as received from the Salt Lake County Auditor's office. This parcel was handled by the Property Tax Committee in 2020 which resulted in an abatement of taxes due to the illegal and erroneous taxation from misclassification of a retention pond for tax years 2015 through 2017 and should have included tax years 2012 through 2014. It is clear and readily apparent from the county record that the property is a retention pond and should have been assessed at the residual acre rate. Because the prior Property Tax Committee action abated taxes for years 2015-2017, 2012 through 2014 should also be abated.

Based on the available evidence, the Property Tax Committee recommends the request be granted. An abatement of approximately \$5,885.97 is applicable along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount to be abated.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive.

Brad Neff, Chair
Property Tax Committee

cc CML-UT Riverton LLC
c/o Rialto Capital Management
700 NW 107 Ave Suite 200
Miami, FL 33172

cc Treasurer's Office