



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

February 27, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Randy Debenham to grant a primary residential exemption for the 2019-2022 tax years, and refund overpaid taxes on parcel 15-22-430-012-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2024, considered a request to grant a primary residential exemption for the 2019-2022 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2020-2022 tax years only.

The Claimant began living in the property in 2007 and has lived in it continuously since that time. He claims that his stepmother purchased the property in 2007, and they maintained a rent to own agreement from that time. He further claims that he completed the purchase agreement in April 2022 at which time the property was transferred to him. The property had not received the primary residential exemption during tax years 2019-2023. The Claimant filed an appeal with the Board of Equalization for tax year 2023, and it is expected that the exemption will be resolved in his favor.

Any refund of erroneously or illegally collected tax has a statute of limitations of four years from the date of the payment of taxes. A refund of taxes paid for the tax year 2019 is not recoverable because it is outside of the limitations period.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2020-2022 tax years. A refund of approximately \$4,592.96 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.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Randy Debenham

cc Treasurer's Office