



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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January 19, 2023

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2022 Veteran Exemption After the Sale of the Property or Other Change
in Ownership After the Lien Date for Derik S. Judd, Parcel # 27-08-252-005

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, considered an application for 2022 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

| Action | Type of Relief |
|--------|-------------------|
| Deny | Veteran Exemption |

The refund formula for Veteran Exemption tax relief may be found in Utah Code 59-2-1905. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is \$1 or more. Property taxes and fees paid is an amount equal to the sum of the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption and the exemption the county grants for the calendar year. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid as not including amounts paid by a third party such as a buyer. In this case the calculation is: \$998.95 (taxes paid by claimant) + \$2,940.45 (tax relief) - \$4,039.07 (2022 taxes) = -\$99.67. Since the sum is not over \$1.00, the claimant is not eligible for a refund. A claimant who is dissatisfied with the tax relief decision may appeal to the Utah State Tax Commission. Appeal forms may be requested from Council-Tax Administration by calling 385-468-8119. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration who will forward the appeal to the State Tax Commission.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Derik S Judd

