



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

December 17, 2020

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

Attn: Max Burdick, Chair

Re: **Consideration of 2020 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Vernell Loveday, Parcel # 21-07-452-001**

Council Members:

The Property Tax Committee, at a meeting on December 17, 2020, considered an application for 2020 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 598.00
Approve	Local Circuit Breaker	\$ 82.86

The formula for calculating refunds of Circuit Breaker tax relief is in Utah Code 59-2-1220. A county granting an abatement or a credit 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. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. In this case, the calculation is: \$1,279.75 (taxes paid by claimant) + \$1,281.93 (tax relief) - \$1,880.82 (total tax due for the year) = \$680.86. If the claimant is aggrieved by the denial in whole or in part of relief claimed, except when relief is denied based upon late filing of claim for relief, she 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.

Please refund any credit balance to Vernell Loveday at the address listed below.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

Vernell Loveday



cc: Treasurer  
Treasurer - Abatement Office