



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 2, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Renee Gallegos to grant a primary residential exemption and refund all over paid taxes for tax years 2015-2019 on parcel 09-31-376-054 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 21, 2021 considered a request to grant a primary residential exemption for tax years 2015-2019 on the above-mentioned parcel. The committee recommends the request be granted for the 2016-2018 tax years only.

The Claimant purchased the property in September 2014, but was residing full time in St. George Utah, and this property was deemed a secondary residence. In September 2015, the Claimant sold the other property and relocated to this residence full time. Claimant filed an appeal with the 2020 Board of Equalization and provided verification of the address change. The primary residential exemption was granted by the Board of Equalization, with the prior years request sent to the Property Tax Committee for consideration.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2016-2019 tax years only, due to the four-year statute of limitations from time of discovery. A refund of \$5,697.29 would be 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'.

Brad Neff, Chair
Property Tax Committee

cc Renee Gallegos

cc Treasurer's Office