



Council-Tax Administration

**Brad Neff**

Tax Administrator

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January 31, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property tax (See list for recommendations, count of 35)

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, reviewed 35 requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property taxes. The late penalty and interest should be waived/refunded for 11 of the requests and upheld for 24 of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendation of the Committee. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 35)  
For late payment of the 2022 or prior year's Real & Personal Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 1/19/23 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/7/2022	Craig and Louise Elison Family Trust	21-32-154-007-0000	2022	Grant
12/12/2022	George and Patrice Mealey Family Trust	22-02-479-065-0000	2022	Deny
12/12/2022	Siv and Jenny Chour	22-29-105-028-0000 20-13-482-029-0000 14-25-434-008-0000 15-20-228-006-0000 14-25-434-009-0000 22-29-105-030-0000	2022	Grant
12/7/2022	Deborah Harries (Ninth East Investments, LLC)	16-06-226-031-0000 16-08-126-026-0000 16-08-126-025-0000 16-08-126-021-0000 16-06-253-003-0000	2022	Grant
12/27/2022	Richard & Janis Reddick Trust	15-22-103-012-0000	2022	Grant
12/20/2022	Richard Thompson (Metro Business Flex 8, LLC)	15-22-227-034-0000 15-22-227-025-0000 15-23-151-004-0000	2022	Grant
12/20/2022	Robert Corrubias (Sierra Pacific Power Company)	91-30-059-000-1300 91-30-059-000-6100 91-30-059-000-5600 91-30-059-000-5500 91-30-059-000-1401 91-30-059-000-2418 91-30-059-000-2914 91-30-059-000-3700 91-30-059-000-3800 91-30-059-000-4200 91-30-059-000-4500 91-30-059-000-2400	2022	Grant
12/18/2022	Doug Richards	15-24-280-002-0000 22-18-105-010-0000	2022	Grant
12/14/2022	Shellie Hurst (Murphy USA Real Estate LKE and Jordan Arrival, LLC)	33-05-201-034-0000 21-29-351-026-0000 20-13-354-017-0000	2022	Grant
12/28/2022	Wayne & Martha Robbins JT	28-15-326-015-0000	2022	Grant

1/3/2023	Steven Turnbow	23-20-431-004-0000 23-20-430-009-0000 23-20-431-005-0000 22-34-401-005-0000	2022	Grant
12/15/2022	Ivan & Celeste Hogan	28-21-252-036-4001 28-21-252-036-4002	2022	Deny
12/21/2022	Michael Anderson	28-32-253-010-0000	2022	Deny
12/20/2022	Jan Carter (7th Street Treatment)	16-20-304-009-0000	2017	Deny
12/20/2022	Richard Jensen	21-11-154-047-0000	2022	Deny
12/20/2022	Kelley Fromm	34-05-384-081-0000	2022	Deny
12/27/2022	Neldon Jensen	22-27-129-004-0000	2022	Deny
12/23/2022	Charla Anderson	16-27-377-058-0000	2022	Deny
12/23/2022	Melvin Rowberry	28-21-352-001-0000	2022	Deny
12/23/2022	Brett Myers	08-35-328-010-0000	2022	Deny
12/22/2022	Allison Calder	22-23-104-013-0000	2022	Deny
12/22/2022	Janna Winter	14-28-427-002-0000	2022	Deny
12/23/2022	Marek Koblanski	28-04-126-033-0000 22-04-451-036-0000 22-04-452-028-0000 22-04-451-046-0000 22-04-451-025-0000 22-07-483-020-0000 16-08-427-017-0000	2022	Deny
12/28/2022	Lillian Hunsaker	16-10-377-007-0000	2022	Deny
1/3/2023	Barbara Babson (Dobbim Babson Tr)	16-10-377-007-0000	2022	Deny
1/5/2023	Shane and Kristin LeBaron	26-23-452-021-0000	2022	Deny
1/11/2023	Hilary Raymond (Hexcel Corporation)	20-10-451-001-0000 20-10-451-002-0000 20-10-476-001-0000	2022	Deny
1/11/2023	Lynne Okubo	28-15-452-016-0000	2022	Deny
1/10/2023	Neta McOmie	16-19-279-020-0000	2022	Deny
1/10/2023	Olga and Tom Vignard	21-05-308-013-0000	2022	Deny
1/10/2023	Corrin Gibbons	27-03-277-010-0000	2022	Deny
1/12/2023	Michael and Cheryl Winston	20-01-328-038-0000	2022	Deny
1/13/2022	Joseph Chou	22-33-377-007-0000	2022	Grant

1/17/2023	Janet Wade	16-05-126-026-0000 16-05-164-003-0000 16-05-164-004-0000 16-05-164-006-0000 16-22-326-009-0000 16-28-376-005-0000 22-04-251-004-0000 22-09-254-005-0000 22-15-103-019-0000 22-22-452-006-0000	2022	Deny
12/20/2022	Virginia Law	27-09-202-003-0000	2022	Deny