



February 21, 2025

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

Attn: Dea Theodore, Chair

RE: Request by Robyn Peck to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2020-2023 tax years on parcel 28-18-251-028-0000(Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on February 20, 2025, considered the request on the above-mentioned parcel. The Committee recommends the request be denied.

The subject property is a single-family residence located in a PUD that sits on .03 acres. On January 7, 2025, Claimant filed a claim for tax years 2020 through 2023. Her claim had its genesis in a 2024 appeal to the Board of Equalization which resulted in a reduction in assessed value from \$614,300 to \$538,300. The main factor causing the reduction was a change in above grade square footage from 2,158 SF to 1,609 SF.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from county records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it. If additional information is required to show the error beyond a notification to look at the county records, the request does not qualify for 1321 relief.

In this matter, Robyn Peck was assessed and billed taxes for the subject property for tax years 2020 – 2023. A review of the assessment record indicates that no errors were discovered until the property was reviewed in conjunction with the 2024 Board of Equalization appeal. Prior to 2024, no obvious or blatant errors were in the county records. For these reasons, the

Property Tax Committee recommends denying the request for a refund of the 2020-2023 taxes. Consequently, an abatement or refund of taxes is not appropriate for tax years 2020 – 2023.

Sincerely,

A handwritten signature in cursive script that reads "Brad Neff".

Brad Neff, Chair
Property Tax Committee

cc Robyn Peck

Two lines of text are completely redacted with black boxes.

cc Treasurer's Office