



June 28, 2022

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

Attn: Laurie Stringham, Chair

RE: Recommendation on Karla F. Carvajal and Hector Hugo Rojo's Protest of Tax Sale on
Parcel 26-23-427-040-0000

Dear Council Member Stringham, Chair:

The Property Tax Committee has been asked to review and provide a recommendation regarding the above tax sale protest regarding parcel number 26-23-427-040-0000 (the "Subject Parcel"). As discussed below, the Property Tax Committee recommends denying the protest and ratifying the selected winning bid for the Subject Parcel.

Factual Background

The Subject Parcel was sold at tax sale on May 26, 2022, for delinquent property taxes. During the sale, the protestors, Karla F. Carvajal and Hector Hugo Rojo¹ ("Protestors") allegedly had difficulty bidding on the Subject Parcel. The Protestors waited to bid until right before the end time of the auction and when they went to bid and had difficulty, they called the auditor's office. However, at that point the bidding on the Subject Parcel had ended, which possibly may be why they could not bid on the property. Regardless, there is no record of any technical difficulties with the website or the Protestors attempting to submit a bid on the Subject Parcel. However, the Protestors were able to successfully bid on at least one other unrelated parcel.

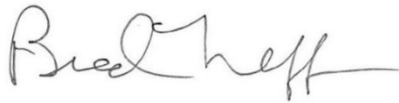
Discussion and Recommendation

The Protestors allege they were not able to bid on the property. However, Public Surplus, the company that operates the tax sale auction website researched the matter and determined there was nothing on the website that would have prevented them from bidding. They also maintain the Protestors never contacted them regarding any technical issues and confirmed that the Protestors were able to successfully bid on an unrelated parcel. Public Surplus believes the Protestors simply waited too long to bid on the Subject Parcel and the bidding was closed by the time they tried to bid. There were no other technical difficulties alleged with this auction and other bidders were able to successfully bid on the Subject Parcel. The auditor's office also posts in its tax sale rules and disclaimers that "Salt Lake County is not liable for the failure of any device that is not owned, operated, and managed by the county, which prevents a person from participating in any sale."

¹ The Protestors each submitted an individual letter containing the same return address and appear to live at the same address.

Based on the evidence, it appears the difficulty was caused either by the Protestors waiting too long to bid or technical difficulty on their end. Beyond their letters, there is no indication the tax sale's integrity was compromised by technical difficulties. For these reasons, the Property Tax Committee unanimously voted to recommend the protest be denied and the Council ratify the winning bid on the Subject Parcel.

Should you have any questions, please do not hesitate to contact me.

A handwritten signature in black ink, reading "Brad Neff". The signature is fluid and cursive, with the first name "Brad" and last name "Neff" clearly distinguishable.

Brad Neff, Chair
Property Tax Committee

cc Karla F. Carvajal
Hector Hugo Rojas

cc Treasurer's Office

cc Auditor's Office