



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

March 21, 2019

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

Attn: Richard Snelgrove, Chair

Re: **Consideration of 2017 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Janny C. Wolterman, Parcel # 16-26-154-018**

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019, considered an application for 2017 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
Deny	Circuit Breaker & Indigent

Indigent Relief is recommended for denial due to the following: the claimant did not occupy the residence for at least 10 months in 2017. Circuit Breaker Relief is recommended for denial due to the following: the formula for calculating refunds of Circuit Breaker tax relief may be found in Utah Code 59-2-1220. A county granting an abatement to a person under Section 59-2-1220 shall refund to that person an amount equal to the amount by which the person's property taxes paid exceed the person'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: \$466.65 (taxes paid by claimant) + \$1,108.95 (Circuit Breaker tax relief) - \$2,031.84 (2017 taxes due) = -\$456.24. If the claimant feels the County has improperly denied their request for Circuit Breaker and Indigent tax relief, they may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Janny C Wolterman

cc: Treasurer
Treasurer - Abatement Office

