



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

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July 1, 2021

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

Attn: Stephen DeBry, Chair

RE: Request by Evan Tobin (winning bidder) and Mercurio Suladdin (alleged owner) to reject Mr. Tobin's 2021 May Tax Sale winning bid for parcel 28-08-228-021 (Recommend grant)

Council Members:

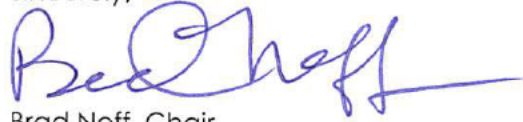
The Property Tax Committee, at a meeting on June 24, 2021, considered a request to reject the winning bid at the May Tax Sale and withdraw the above parcel from the 2021 Tax Sale. The committee recommends the request be granted contingent upon the delinquent taxes being paid in full within the stated time period below.

Ms. Suladdin, the purported equitable owner of the property, is represented by attorney Marlin L. Bates. In a letter dated June 4, 2021, Mr. Bates outlined the irregularities that persist with respect to the property's chain of title. While Beneficial Mortgage Company has legal title, it appears that Ms. Suladdin may be the equitable owner of the property and Ms. Suladdin maintains the title was mistakenly conveyed to Beneficial Mortgage Company rather than her. The winning bidder, Mr. Tobin, agrees with Ms. Suladdin and believes that completion of the tax sale would unjustly deprive Ms. Suladdin of her ownership interest in the property. Mr. Tobin and Mr. Bates both appeared before the Property Tax Committee and outlined with specificity the title irregularities, which are substantial. Mr. Tobin has offered to pay all taxes, penalties, and fees owed to the County so that Ms. Suladdin can proceed to correct the chain of title and has offered to make the payment within seven (7) days of the Council's grant of the protest. Mr. Bates suggested that it is in the best interests of the County to avoid forfeiture whenever possible, particularly when the taxes can be paid in full.

Because a property tax is imposed on the property rather than a person, questions of ownership do not normally provide a basis to contest a tax sale unless it caused a failure of notice to the appropriate parties. In this case, all of the alleged owners, including Ms. Suladdin, were appropriately sent notice of the tax sale and there was no legal deficiency with the sale. However, under County Ordinance 3.65.110, the Council has great discretion in determining whether to grant a protest. The facts of this protest are unique in that all parties agree, including the winning bidder, that it is in the public interest to grant the protest. In addition, the winning bidder has offered to pay the delinquent taxes in full. Under these unique circumstances, the interests of the owners are protected by not having the sale of the property ratified and the interests of the County are satisfied by having the delinquent taxes paid in full. Accordingly, the Property Tax Committee voted unanimously to recommend the protest be granted, the winning bid rejected, and the property be withdrawn from sale contingent upon payment of all taxes, penalties and fees by Mr. Tobin within seven (7) days of the Council's decision.

Upon your review, please notify the interested parties and the Salt Lake County Treasurer of your action.

Sincerely,



Brad Neff, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer

Mr. Evan Tobin



Mr. Marlon L. Bates  
Scalley Reading Bates Hansen & Rasmussen

