



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

February 20, 2020

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

Attn: Max Burdick, Chair

Re: **Consideration of 2019 Blind Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Jean P. Spencer, Parcel # 15-22-276-008**

Council Members:

The Property Tax Committee, at a meeting on February 20, 2020, considered an application for 2019 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	Amount of Relief
Approve	Blind Exemption	\$ 45.87

The refund formula for Blind Exemption tax relief may be found in Utah Code 59-2-1105. A county granting an exemption to a person under this section 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: \$1,481.84 (taxes paid by claimant) + \$173.77 (tax relief) - \$1,609.74 (2019 taxes due) = \$45.87.

Please refund any credit balance to Jean P. Spencer at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Jean Spencer

