



Council-Tax Administration

**Brad Neff**

Tax Administrator

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February 28, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property tax (See list for recommendations, count of 12)

Council Members:

The Property Tax Committee, at a meeting on February 16, 2023, reviewed 12 requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property taxes. The late penalty and interest should be waived/refunded for 3 of the requests and upheld for 9 of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendation of the Committee. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 12)  
 For late payment of the 2022 or prior year's Real & Personal Property Tax  
 TO THE PROPERTY TAX COMMITTEE for the 2/28/23 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
1/18/2023	Jennifer Yurth (Top Hat Investments, LLC)	16-23-153-002-0000	2022	Grant
2/1/2023	Sherrie Stella (Precision Property Development, LLC)	26-02-300-010-0000	2022	Grant
1/30/2023	Vonnie (Thomas Horton Trust)	15-11-253-033-0000	2022	Grant
2/1/2023	Dak Maxfield (Staker and Parson Companies)	08-13-300-009-0000 and 46 other parcels	2022	Deny
1/27/2023	John McClelland (CVM&NNM Trust)	22-04-178-001-0000	2018-2021	Deny
2/1/2023	Jerry Root	09-32-313-019-0000	2022	Deny
2/6/2023	Thomas and Donita Rasmussen	22-04-479-003-0000 22-14-328-011-0000 22-14-404-013-0000	2022	Deny
2/3/2023	Mike Best (SLC Corp c/o Down River Investments)	21-30-300-030-6018	2022	Deny
2/9/2023	Ben Scribner	16-30-253-020-0000	2021-2022	Deny
2/13/2023	Melanie Walker	15-22-255-037-0000	2022	Deny
1/23/2023	Martha Greenwood	15-29-177-003-0000	2023	Deny
2/8/2023	Marilyn Huang	27-25-207-017-0000	2024	Deny