



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

December 6, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Ole M. Smith Family Living Trust (Ole and Dena Smith) to grant a primary residential exemption for the 2021 tax year, and refund overpaid taxes on parcel 28-21-202-049-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 17, 2022, considered a request to grant a primary residential exemption for the 2021 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimants stated that the property has been their primary residence from the time of purchase in May of 2021 and they provided sufficient verification to prove as such. The home was not the primary residence of the prior owner, and consequently, the property was not coded as a primary residence for the Claimants in 2021.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2021 tax year. The property was purchased on May 4, 2021 and occupied for the requisite 183 days required to qualify for a primary residence for the 2021 tax year. A refund of approximately \$3,775.50 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc Ole and Dena Smith

cc Treasurer's Office