



April 18, 2025

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

Attn: Dea Theodore, Chair

RE: Request by Kimberly and George Debartolome to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2021-2023 tax years on parcel 16-18-407-026-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 17, 2025, considered the request on the above-mentioned parcel. The Committee recommends the request be granted.

The subject property was originally described as a single family residence located on a .20-acre lot. The owners, Kimberly and George Debartolome, notified the Assessor of a discrepancy in the acreage for their property, and that the Recorder had issued and recorded a Recorder's Notice which indicated that the proper acreage of the property was .12 acres rather than .20 acres. The Debartolomes requested that the Assessor correct the error for 2024 with the Board of Equalization, that the correction also be applied to prior years under 59-2-1321, and refund taxes erroneously paid. The Board of Equalization corrected the value for 2024.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from country records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, the Debartolomes were assessed and billed a tax for their property as if the property had .20 acres of land. They properly seek recovery of taxes resulting from a "blatant" error of failing to properly compute the acreage. While the Debartolomes have requested refunds for taxes paid in years prior to 2021 as well, 1321 limits the recovery of refunds to tax years 2021 – 2023. A refund of approximately \$273.89 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 Kimberly and George Bartolome

[REDACTED]

[REDACTED]

cc Treasurer's Office