



Council-Tax Administration

Brad Neff

Tax Administrator

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February 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Sandra Brocell to grant a primary residential exemption for the 2017-2020 tax years, and refund overpaid taxes on parcel 14-29-479-087-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 20, 2022, considered a request to grant a primary residential exemption for the 2017-2020 tax year on the above-mentioned parcel. The committee recommends the request be granted for the 2018-2020 tax years only.

The Claimant purchased the property in April 2017 and claims she has occupied the home since the purchase date. The Claimant filed an appeal with the 2021 Board of Equalization and provided verification of residency. The 2021 primary residential exemption was granted by the Board of Equalization, with the 2017-2020 tax years request sent to the Property Tax Committee for consideration.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2018-2020 tax years. The 2017 tax year is outside the four-year statute of limitations, as the 2017 taxes were paid on November 30, 2017. A refund of approximately \$3,071.17 would be 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 Sandra Brocell

cc Treasurer's Office