



Council-Tax Administration

Brad Neff

Tax Administrator

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March 2, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Gerald Spawn to grant a primary residential exemption and refund all over paid taxes for the 2019 tax year on parcel 20-23-354-055 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 18, 2021 considered a request to grant a primary residential exemption for the 2019 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant purchased the property in November 2018 and claims he has occupied the home since the purchase date. The Claimant filed an appeal with the 2020 Board of Equalization and provided verification of residency. The primary residential exemption was granted by the Board of Equalization, with the 2019 tax year 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 2019 tax year. A refund of \$1,688.36 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 Gerald Spawn

cc Treasurer's Office