



Council-Tax Administration

Brad Neff

Tax Administrator

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October 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by MakJay Draper, LLC to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2020-2023 tax years on parcel 28-29-103-003-0000 and 28-29-103-040-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 21, 2024, considered the request on the above-mentioned parcels. The Committee recommends the request be denied.

The subject properties consist of an office building and associated land located at 11978 South 700 East, Draper. The office building was constructed in 2019 and contains 23,514 square feet of rentable area. The properties are situated on a combined 1.03 acres. Claimant asserted that the property tax valuation for the above properties relative to tax year 2020 were incorrect. He claimed that he had filed an appeal with the BOE for 2020. A review of BOE records showed that the BOE did not receive an appeal for 2020. The Property Tax Committee treated the claim as one under §59-2-1321 for tax years 2020-2023.

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, Claimant has not pointed to an error in the assessment record. Prior to the 2020 assessment, the Assessor did not have any of the cost information that the Claimant later provided. Because additional information would be required to show any assessment error, the request does not qualify for 1321 relief. For these reasons, the Property Tax Committee recommends denying the request for a refund of the 2020-2023 taxes. Consequently, an abatement or refund of taxes is not appropriate for tax years 2020 – 2023.

Sincerely,

A handwritten signature in black ink that reads "Brad Neff". The signature is fluid and cursive.

Brad Neff, Chair
Property Tax Committee

cc MakJay Draper, LLC



cc Treasurer's Office