



December 21, 2023

Council-Tax Administration  
Brad Neff  
Tax Administrator

Salt Lake County Government Center  
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PO Box 144575  
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The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2022 Veteran Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Amanda Rush, Parcel # 15-33-455-032

Council Members:

The Property Tax Committee, at a meeting on December 19, 2023, considered an application for 2022 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief
Deny	Veteran Exemption

The refund formula for Veteran Exemption tax relief may be found in Utah Code 59-2-1905. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is \$1 or more. Property taxes and fees paid is an amount equal to the sum of the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption and the exemption the county grants for the calendar year. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid as not including amounts paid by a third party such as a buyer. In this case the calculation is: \$0.00 (taxes paid by claimant) + \$2,665.93 (tax relief) - \$2,665.93 (2022 taxes) = \$0.00 (eligible for refund). A settlement statement submitted shows funds were credited to the seller at closing, however, the 2022 taxes have not been paid. A claimant who is dissatisfied with the tax relief decision may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of the date of this notification. The appeal should be filed with Council-Tax Administration who will forward the appeal to the State Tax Commission. You may access and print an appeal form from the Council Tax Administration website at <https://slco.org/tax-administration/tax-relief/>, or you may call Teresa at 385-468-8119 to request one.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Amanda Rush

