



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

May 2, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property tax (See list for recommendations, count of 9)

Council Members:

The Property Tax Committee, at a meeting on April 20, 2023, reviewed nine requests for refund or waiver of the penalty and interest imposed for late payment of 2022 or prior year's real property taxes. The late penalty and interest should be upheld for eight of the requests and waived or refunded for one of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendation of the Committee. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 9)
 For late payment of the 2022 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 4/20/23 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
3/14/2023	Margot Kimball	26-13-227-023-0000 18-28-228-012-0000 18-28-226-004-0000	2022	Grant
3/15/2023	Matt Hale (Woodside Homes of Utah, LLC)	20-22-451-002-0000 and 48 additional parcels	2022	Deny
3/14/2023	Jeanette Pack	21-32-127-011-0000	2022	Deny
3/13/2023	James and Luann Munoa	28-12-103-018-0000	2022	Deny
3/31/2023	Kassie Coy (RW Real Estate Holdings, LLC)	21-12-351-020-0000	2022	Deny
3/22/2023	Paul Fredrick	22-03-253-004-0000	2022	Deny
3/29/2023	Gary McCord	27-19-476-046-0000	2022	Deny
4/5/2023	Christine Graham (SBR Properties, LLC)	15-23-404-005-0000	2022	Deny
4/17/2023	Scott Vincent	28-32-451-062-0000	2022	Deny