



Council-Tax Administration
Brad Neff
Tax Administrator

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December 3, 2019

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

Attn: Richard Snelgrove, Chair

RE: Requests for refund or waiver of the penalty imposed for late payment of 2019 or prior year's real property tax (See list for recommendations, count of 3)

Council Members:

The Property Tax Committee, at a meeting November 21, 2019 reviewed three requests for refund or waiver of the penalty imposed for late payment of 2019 or prior year's real property taxes. The late penalty should be upheld for two requests and refunded for one request.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty 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 recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order 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 1)
For late payment of the 2019 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 11/21/19 MEETING

| Rec'd | Petitioner (Owner of Record) | Parcel | Year(s) | Recommendation |
|------------|---|---------------|---------------|----------------|
| 10/29/2019 | Stacy Williams (Williams, Stacy & Stevens, Susan SUC TRS) | 15-12-130-025 | 2017 and 2018 | Grant |
| 11/12/2019 | Mary L. Howe | 33-06-226-022 | 2018 | Deny |
| 11/13/2019 | Kiernan Family Draper, LLC | 28-29-401-009 | 2018 | Deny |