



October 17, 2019

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

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Richard Snelgrove, Chair

Re: **Consideration of 2019 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Rawlins B. Young, Parcel # 16-21-229-005**

Council Members:

The Property Tax Committee, at a meeting on October 17, 2019, considered an application for 2019 tax relief 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	Circuit Breaker

Circuit Breaker tax relief has been denied due to the following: application was signed and submitted after claimant's death. As per Utah code 59-2-1203, the right to file a claim is personal to the claimant and does not survive the claimant's death. If claimant's representative feels the County improperly denied their request for Circuit Breaker tax relief, they may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. Appeals should be filed with Council-Tax Administration for review and transmission to the State Tax Commission.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Rawlins B Young

