



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: Request by Butler, Crockett & Walsh Development Corporation ("BCW") to grant a primary residential exemption for the 1982-2022 tax years, and refund overpaid taxes on parcel 10-16-402-001-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 20, 2023, considered a request to grant a primary residential exemption for the 1982-2022 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2016-2021 tax years only.

The Claimant purchased the property in 1982, and documentation was provided to verify it has been their primary residence since that time. Any refund of erroneously collected tax has a statute of limitations of four years from the point of discovery. The Claimant's request was received in September 2022 and the filing was completed in March 2023. Because the 2016 and 2017 taxes were not paid until May 2021, the statute of limitations permits claims to be filed for the 2016-2017 tax years. The prior years claims are precluded by the limitations statute. The 2022 tax year was handled through the Board of Equalization, and the prior years request was sent to the Property Tax Committee for review.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2016-2021 tax years only. A refund and/or credit of approximately \$28,024.73 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded or abated.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc John Walsh

cc Treasurer's Office