



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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April 30, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Colleen M. Hayden Family Living Trust to grant a factual error correction and refund all overpaid taxes for prior years on parcel 22-32-451-010 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on April 18, 2019 considered the above request. The Claimant states there was a square footage error in the County records. The claimant filed an appeal to the Board of Equalization for 2018. An In-House appeal was completed by the Assessor's office, which verified the lack of a basement area. The County records were updated for the 2018 tax year.

The discovery of the square footage discrepancy was not evident until the 2018 tax year. It is also evident that the Assessor was using the most reliable property information available in establishing the Claimant's annual assessments. It is also the property owner's responsibility to annually review their notice of valuation and to report any possible discrepancy. The District Attorney has opined that an overstatement of square footage if verified would not be considered an illegal or erroneous assessment.

Based on the information presented, the Committee recommends that the Claimant's request be denied.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc Scott Hayden

cc Treasurer's Office