



Council-Tax Administration

**Brad Neff**

Tax Administrator

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August 31, 2021

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

Attn: Steve DeBry, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property tax (See list for recommendations, count of 2)

Council Members:

The Property Tax Committee, at a meeting August 19, 2021, reviewed two requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property taxes. The late penalty and interest should be upheld for one request 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 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 2)  
 For late payment of the 2020 or prior year's Real and/or Personal Property Tax  
 TO THE PROPERTY TAX COMMITTEE for the 8/19/21 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
8/4/2021	Gerald Burt	16-26-126-030	2017, 2018, 2020	Deny
7/20/2021	Brian Williams(Northern Utah Healthcare Corporation, c/o HCA Healthcare Inc)	16-32-402-022	2020	Grant