



Council-Tax Administration

**Brad Neff**

Tax Administrator

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January 24, 2023

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

Attn: Laurie Stringham, Chair

RE: CORRECTION Request by Julie Christenson to grant a primary residential exemption for the 2021 tax year, and refund overpaid taxes on parcels 10-34-101-004 and 10-34-101-005 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on December 15, 2022, considered a request to grant a primary residential exemption for the 2021 tax year on the above-mentioned parcels. The committee recommends the request be granted.

The Claimant stated they purchased the two properties in October 2020, remodeled the properties, and rented them out to long-term tenants from June through December of 2021. The properties are eligible for the primary residential exemption, as they were the primary residences of the long-term tenants.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2021 tax year on both parcels. A refund of approximately \$4,038.16 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.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc Julie Christenson

cc Treasurer's Office