



Council-Tax Administration
Brad Neff
Tax Administrator

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April 28, 2020

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

Attn: Max Burdick, Chair

RE: Request by Maj-Greth H Holmberg to grant a primary residential exemption for the 2018 tax year on parcel 16-27-130-052 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 16, 2020, considered a request to grant a primary residential exemption for the 2018 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The property had been listed by the Assessor as a vacant lot with a detached garage until the 2019 Board of Equalization when the Claimant submitted a factual error appeal. An on-site inspection was completed, and the property was changed to a single-family residence. The Assessor verified that a portion of the structure was converted to residential use and was completed on December 27, 2017. The residential exemption was applied for the 2019 tax year. The Claimant appealed to the Property Tax Committee and requested the residential exemption also be applied for 2018.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2018 tax year. The Claimant did not request that 2017 be considered from December 27, 2017 until December 31, 2017. A refund of \$1,521.62 would be 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 Maj-Greth H Holmberg

cc Treasurer's Office