



Council-Tax Administration

Brad Neff

Tax Administrator

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November 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Anna B. Harris Revocable Trust (Anna & Ken Harris) to grant a primary residential exemption for the 2018-2021 tax years, and refund overpaid taxes on parcel 16-22-284-029 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on October 20, 2022, considered a request to grant a primary residential exemption for the 2018-2021 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2019-2021 tax years only.

The Claimants stated that the property has been their primary residence from the time of purchase in June 2018. The prior owners had used the property as a secondary residence. The Claimants provided sufficient verification to prove the residence was indeed their primary residence from the time of purchase until they moved to Arizona in May 2022.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2019-2021 tax years only. The property was purchased on June 14, 2018, which was less than the requisite 183 days required to qualify for a primary residence for the 2018 tax year. A refund of approximately \$7,875.64 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 Anna Harris

cc Treasurer's Office