



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

Salt Lake County Government Center  
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February 16, 2023

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2022 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Kenneth D. Stout, Parcel # 20-14-329-004

Council Members:

The Property Tax Committee, at a meeting on February 16, 2023, considered an application for 2022 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Indigent	\$ 512.00
Deny	Circuit Breaker	--

Denial of Circuit Breaker relief has been recommended due to the following: claimant did not own the residence for the entire calendar year for which the individual claims a homeowner's credit as required per Utah Code 59-2-1208(2)(a)(iii). The formula for calculating refunds of Indigent tax relief is in Utah Code 59-2-1803(2). A county that grants an abatement to an indigent individual shall refund to the indigent individual an amount that is equal to the amount by which the indigent individual's property taxes paid exceed the indigent individual's property taxes due, if that amount is at least \$1. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. In this case, the calculation is: \$2,849.46 (taxes paid by claimant) + \$512.00 (Indigent tax relief) - \$2,849.46 (2022 taxes due) = \$512.00. If the claimant is aggrieved by the denial in whole or in part of relief claimed, except when the denial is based upon late filing of claim for relief, he or she may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. An appeal form is enclosed.

Please refund any credit balance to Kenneth D. Stout at the address listed below.

Sincerely,

Brad Neff, Chair

Kenneth D Stout

cc: Treasurer  
Treasurer - Abatement Office

