



Council-Tax Administration

Brad Neff

Tax Administrator

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April 5, 2022

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

Attn: Laurie Stringham, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property tax (See list for recommendations, count of 10)

Council Members:

The Property Tax Committee, at a meeting March 17, 2022, reviewed 10 requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property taxes. The late penalty and interest should be upheld for 7 of the requests and refunded or waived for 3 of the requests.

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 recommendations 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 10)
 For late payment of the 2021 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 3/17/22 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
2/23/2022	Chad Smith (BWF Stay SV Property Owner, LLC)	15-34-377-033	2021	Deny
2/24/2022	Attorney Michael Walch for Preferred SLC Realty LLC c/o FedEx	08-20-100-017-2003 08-20-100-017-6003	2018-2021	Grant
3/1/2022	Marcella Rowley	33-09-477-001	2021	Deny
2/24/2022	Matthew Freed	21-21-176-004	2021	Deny
3/2/2022	Bonnie Geary (TJ Mark LLC)	26-12-127-012 26-12-127-011	2021	Grant
3/4/2022	Robert Strachan	09-31-433-028 09-31-433-056 09-31-433-066	2021	Grant
3/7/2022	Stan Funicelli	22-17-207-005	2021	Deny
3/9/2022	Sukhpreet Grewal	33-05-251-063	2021	Deny
3/9/2022	Jeremy Andrus	22-10-330-035 22-10-377-025 22-10-377-023	2021	Deny
3/2/2022	David and Beverly Anderson TR ET AL	22-23-302-030	2021	Deny