



December 5, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by We Enterprises, LLC to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2018-2020 tax years on parcel 15-23-501-005-2001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 16, 2023, considered the request on the above-mentioned parcel. The Committee recommends the request be granted with respect to the tax years 2019 and 2020. Further information is required to make a determination for the 2018 tax year.

The subject property consists of two buildings constructed on leased land owned by the Denver and Rio Grande Western Railroad Company. The land is state assessed. One building is owned by the railroad, the second building was acquired by We Enterprises, LLC., in September 2022. The Claimant alleges that the assessment for 2018 through 2020 improperly included both buildings, and that the first building should have been exempt.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from country records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, The prior owner was assessed and billed a tax for the first building when this building was clearly exempt. Because taxes are tied to the property, the delinquent taxes were billed to We Enterprises, LLC, the new owner of the property. The Assessor acknowledges that it was readily apparent from the County record that the first building was exempt and should not have been taxed.

As noted, an error was readily apparent in the County record related to the subject property which resulted in erroneous taxes being billed to the prior owner and later We Enterprises. The taxable value for the parcel should have been as follows:

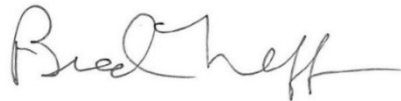
Tax Year	Taxable Value
2019	\$441,000
2020	\$424,000

Consequently, a refund of taxes as follows is appropriate:

Tax Year	Refund
2019	\$10,300.30
2020	\$11,431.22

The Treasurer's office shall determine the final amount to be refunded and may make any necessary adjustments for penalty and/or interest accrued.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Neff", with a stylized flourish at the end.

Brad Neff, Chair
Property Tax Committee

cc We Enterprises, LLC
964 N 700 E
Lehi, UT 84043

cc Donald Reay
2696 N University Ave Ste 180
Provo, UT 84604

cc Treasurer's Office