



Council-Tax Administration

Brad Neff

Tax Administrator

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August 31, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Michael and Kimberly Bell to grant an erroneous assessment correction and primary residential exemption correction and refund all overpaid taxes for the 2019 tax year on parcel 28-29-377-037
(Recommend grant)

Council Members:

The Claimant contends that the assessment record contained two errors. The first was in treating the property as a vacant buildable lot, and the second was that the primary residential exemption should have been applied to the parcel. The Claimant is requesting a refund of the property taxes overpaid for the 2019 tax year.

The Claimant purchased the property in May 2019. Part of the property was erroneously valued as primary lot instead of primary acres. It contains .35 acres, with two constructed garages and partial landscaping. The property is part of a residential economic unit that also contains the Claimant's home. In addition, the primary residential exemption was not applied to the parcel. In 2020, the Board of Equalization restored the primary residential exemption to the property and changed the land classification from primary lot to primary acres, resulting in a reduction in value.

It is clear from the evidence submitted that the land was not a buildable lot and that it operates as an economic unit with parcel 28-29-377-038. It is also determined to have been readily apparent from the County records that the primary residential exemption should have been applied to the property.

Based on the available evidence, the Committee recommends the request be granted to apply a primary residential exemption for the 2019 tax year and recognize that a lower market value was readily apparent in the County records. A refund of approximately \$2,629.27 is applicable along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office 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 Michael and Kimberly Bell

cc Treasurer's Office