



Council-Tax Administration

Brad Neff

Tax Administrator

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October 31, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Marie J. Knapp Family Trust to grant an alleged acreage discrepancy correction and refund overpaid taxes for the 2019-2022 tax years on parcel 22-18-229-012-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on October 19, 2023, considered the request for the above-mentioned parcel. The Committee recommends the request be denied.

The Claimant states that the legal description of the property notes an acreage of 2.05 acres rather than the 2.16 acres which has been historically included in the assessment and provided parcel records dating to back to 1984 that note the acreage for the parcel is 2.05. The property description appears in the assessment record and cites the 2.05 acres although the record also notes the lot contains 2.16 acres. The Assessor's office has since reviewed the property description, recorded deeds, and the property itself, and determined that it was not apparent at the time of assessment that the property acreage was 2.06 acres, and that the stated acreage of 2.16 could not be determined to be incorrect.

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. The statute of limitations under Section 1321 is four years. Consequently, only tax years 2019-2022 can be considered.

In this matter, it is not clear from the County records that the acreage for the subject parcel is 2.05 acres, and that a blatant error occurred in the assessment of any of the tax years in question. It is not clear and readily apparent from the County record that the property identified has been illegally and erroneously assessed an incorrect tax for the years 2019-2022. For these reasons stated, the Property Tax Committee recommends the request of a refund for the 2019-2022 tax years be denied.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Marie J Knapp

cc Treasurer's Office