



Council-Tax Administration

Brad Neff

Tax Administrator

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January 9, 2024

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

Attn: Aimee Winder Newton, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2023 or prior year's real property tax (See list for recommendations, count of 10)

Council Members:

The Property Tax Committee, at a meeting on December 21, 2023, reviewed 10 requests for refund or waiver of the penalty and interest imposed for late payment of 2023 or prior year's real property taxes. The late penalty and interest should be upheld for nine of the requests and waived or refunded for one 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 recommendation 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 2022 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 12/21/23 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
11/17/2023	Melinda Andersen Cottonwood Title (Marina Jaimes)	14-36-429-029-0000	2022	Deny
11/30/2023	Rose Creek Crossing, LLC	28-08-101-071-0000	2022	Deny
11/30/2023	Irma-Gutierrez-Huezo	14-21-200-005-0000 14-21-200-006-0000 14-21-200-028-0000	2021	Deny
12/7/2023	Chris and Ingvild Potter	22-27-104-024-0000	2023	Deny
12/11/2023	Terry and Tony Cook	22-04-151-038-0000	2023	Deny
12/6/2023	Allison Grow	27-34-277-007-0000	2023	Deny
12/12/2023	Rulon Nye	16-35-379-023-0000	2023	Grant
12/11/2023	Salt Lake City Metro, LLC	15-12-155-001-0000 15-29-126-005-0000 15-12-153-004-0000 and 20 additional parcels	2023	Deny
12/16/2023	R. Scott and Amy Van Woerkom	28-22-278-014-0000	2023	Deny
12/18/2023	Winslow Burton	21-25-226-019-0000	2023	Deny