



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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PO Box 144575  
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April 2, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Ermelindo and Anna Catino to grant a primary residential exemption and refund taxes overpaid for the 2015-2017 tax years on parcel 24-21-203-012 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019, considered a request to apply a primary residential exemption on the above mentioned parcel and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant purchased the property on July 17, 2015, and lived there continuously, unaware they were not receiving the primary residential exemption, which was discovered in August 2018 when they sold the property.

Based on the available evidence, the Committee recommends that the request be granted for the 2016-2017 tax years. The request for 2015 is not applicable as they did not occupy the home for at least 183 days during that year. A refund of approximately \$4,206.08 would be 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 Ermelindo & Anna Catino

Treasurer's Office