



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

Salt Lake County Government Center  
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December 17, 2020

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Max Burdick, Chair

Re: **Consideration of 2020 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for David DeLeon, Parcel # 21-36-431-005**

Council Members:

The Property Tax Committee, at a meeting on December 17, 2020, considered an application for 2020 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief
Deny	Indigent and Blind

Indigent Relief has been denied due to the following: Claimant did not occupy the residence for at least 10 months in 2020. The refund formula for the Blind Exemption may be found in Utah Code 59-2-1106. A county granting an abatement to a person under Section 59-2-1106 shall refund to that person an amount equal to the amount by which the person's property taxes paid exceed the person's property taxes due, if that amount is \$1 or more. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. In this case, the calculation is: \$1,029.33 (taxes paid by claimant) + \$155.49 (tax relief) - \$1,897.06 (2020 taxes due) =- \$712.24. Since the sum is not over \$1.00, the claimant is not eligible for a refund. If the claimant is aggrieved by the denial in whole or in part of relief claimed feels the County has improperly processed his request for Indigent Relief or the Blind Exemption, he or may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration, who will forward the appeal to the State Tax Commission.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

David DeLeon

cc: Treasurer  
Treasurer - Abatement Office