



Council-Tax Administration

Brad Neff

Tax Administrator

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October 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Property Management of Utah to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2019-2022 tax years on parcel 27-32-400-059-0000(Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 21, 2024, considered the request on the above-mentioned parcel. The Committee recommends the request be denied.

The subject property is a vacant lot that is zoned residential. It consists of .70 acres of land. Property Management of Utah, LLC acquired the property through the County's tax sale in 2019. The Claimant asserts that the taxes for tax years 2019 through 2022 were erroneously assessed based on a reduction in taxable value for tax year 2023 at the State Tax Commission. The County and the Claimant stipulated to a value of \$15,000 for 2023. Claimant states that this valuation also reflects the value for the property from 2019 to 2022.

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 county records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it. If additional information is required to show the error beyond a notification to look at the county records, the request does not qualify for 1321 relief.

In this matter, Property Management of Utah, LLC was assessed and billed taxes for the subject property for tax years 2019 – 2022. A review of the assessment record is not entirely clear but does not show obvious or blatant valuation error. Because the assessment record is unclear, additional information would be necessary to show error. For these reasons, the Property Tax Committee recommends denying the request for a refund of the 2019-2022 taxes. Consequently, an abatement or refund of taxes is not appropriate for tax years 2019 – 2022.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Property Management of Utah



cc Treasurer's Office