



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

February 2, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Scott D. Jones to grant a factual error correction and refund all overpaid taxes for tax years 2016-2019 on parcel 22-23-387-015 (Recommend deny)

Council Members:

The Claimant contends that the assessment record contained an error in the overall square footage total for his home which resulted in the property being incorrectly assessed. Claimant is requesting a refund of the overpaid property taxes. The 2020 Board of Equalization reduced the value of his home based on an incorrect square footage. An appraisal was submitted by the Claimant as evidence for the discrepancy.

The square footage discrepancy was not discovered until an appraisal was submitted to the 2020 Board of Equalization. A review of the assessment records for the years 2016-2019 does not reveal any information that would conclude the square footage was misstated. The County provides an opportunity for property owners to appeal the value of their properties each year. The Claimant failed to exercise the right provided by statute to challenge these prior assessments.

Based on the failure of the Claimant to show an error that was readily apparent in the county records, it is concluded that the Claimant has failed to meet the burden of proving that the market values for prior years should be reduced pursuant to 59-2-1321 or 59-2-1333, Utah Tax Code. The Committee recommends that the Claimant's request be denied.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Scott Jones

cc Treasurer's Office