



Council-Tax Administration
Brad Neff
Tax Administrator

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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 Charles McNall to grant a refund of overpaid taxes for 2014-2017 due to a factual error claim on parcel 22-25-378-027 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019 considered the above request for a refund of overpaid taxes due to a factual error claim. The Claimant filed an appeal with the 2018 Board of Equalization. The Assessor's office completed an on-site inspection and discovered the basement area of the home was unfinished, and was previously determined to be finished square footage. The error was corrected and a revised value for 2018 was determined.

Based on the information presented, the Committee recommends that the request be denied. The square footage discrepancy was not readily apparent in the County records for the years of 2014-2017. The Assessor's office was using the most reliable information available in establishing the subject's annual assessments. The Claimant also failed to exercise the right provided by statute to challenge prior years within the statutory framework for the years requested.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc Charles McNall

cc Treasurer's Office