



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

March 21, 2025

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

Attn: Dea Theodore, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2024 or prior year's real property tax (See list for recommendations, count of 13)

Council Members:

The Property Tax Committee, at a meeting on March 20, 2025, reviewed 13 requests for refund or waiver of the penalty and interest imposed for late payment of 2024 or prior year's real property taxes. The late penalty and interest should be upheld for all thirteen requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendation of the Committee. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 13)
For late payment of the 2024 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 03/20/25 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
2/20/2025	Debra Lawler	22-01-280-010-0000	2024	Deny
2/26/2025	Jair Pasaye	27-06-376-019-0000	2024	Deny
2/27/2025	Lems Law Office, P.C. Wendy J. Lems	22-20-431-026-0000	2024	Deny
3/3/2025	International Union of Elevator Constructors Local 38	15-10-152-007-0000	2024	Deny
3/3/2025	Ted Farris	28-30-280-018-0000	2024	Deny
3/3/2025	John and Lori Losser	24-16-378-001-0000	2024	Deny
3/4/2025	Yohanna Belden Rockwell Property Management	15-11-253-006-0000 15-11-253-033-0000	2024	Deny
3/4/2025	Chelsea Bosworth	21-13-253-007-0000	2024	Deny
3/4/2025	Jesse Kajer Indicate Capital, LLC	16-17-204-020-0000 16-17-204-021-0000	2024	Deny
3/4/2025	Cynthia Garvin	26-22-337-020-0000	2024	Deny
3/6/2025	Kenneth and Luana Thorup	15-29-254-014-0000	2024	Deny
3/7/2025	Jo Anne Clay	24-18-129-001-0000	2024	Deny
3/7/2025	Jeff Tiede	22-14-404-011-0000	2023	Deny