



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

June 30, 2020

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

Attn: Max Burdick, Chair

RE: Request by Lon Wray to grant a factual error correction and refund overpaid taxes for the 1988-2019 tax years on parcel 20-02-277-003 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on June 18, 2020 considered the above request for a refund of overpaid taxes due to a factual error claim. The Claimant submitted a letter to the Property Tax Committee in January 2020 indicating the basement area of his home was unfinished and was previously determined to be finished square footage. The error was corrected after a field check was performed by the Assessor's office and a revised value for 2019 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 1988-2019. 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.

Based on the information presented, the Committee recommends that the request be denied.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Lon Wray

cc Treasurer's Office