



Council-Tax Administration

Brad Neff

Tax Administrator

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November 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Timothy & Raquel Dimock to grant a primary residential exemption for the 2019-2021 tax years, and refund overpaid taxes on parcel 27-23-254-002 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on October 20, 2022, considered a request to grant a primary residential exemption for the 2019-2021 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2020-2021 tax years only.

The Claimants stated that the property had been their primary residence from the time of purchase in April 2013 until they relocated in 2014. They provided sufficient verification to prove they returned to Utah in August of 2019 and moved back into the property.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2020-2021 tax years only. They moved back into the residence in August of 2019, which was less than the requisite 183 days required to qualify for a primary residence for the 2019 tax year. A refund of approximately \$7,614.06 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Timothy and Raquel Dimock

cc Treasurer's Office