



Council-Tax Administration

Brad Neff

Tax Administrator

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March 30, 2021

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

Attn: Steve DeBry, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property tax (See list for recommendations, count of 12)

Council Members:

The Property Tax Committee, at a meeting March 18, 2021, reviewed 12 requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property taxes. The late penalty and interest should be upheld for all 12 of the 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 recommendations 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'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 12)
 For late payment of the 2020 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 3/18/21 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
3/2/2021	Kamonsin Koonrajaksebonde	08-27-109-017	2020	Deny
3/12/2021	John and Kristy Anderson	27-23-177-055	2020	Deny
2/7/2021	Greystar (K&H Development, LLC)	22-09-201-014	2020	Deny
3/2/2021	Daniel Caswell	22-36-151-068	2020	Deny
3/5/2021	Jason Ngo (Redwood Plaza LLC, Sun Valley LLC)	15-27-378-044 15-27-378-047 15-30-432-001	2020	Deny
2/17/2021	Richard Lichtenberg	22-01-404-016	2020	Deny
3/2/2021	Geana Randall	21-26-179-003	2020	Deny
3/8/2021	Tracy Curvelo (Curvelo Smith Venture LLC)	27-36-427-032	2020	Deny
3/2/2021	Huong Thi Thu Thai	14-30-485-003	2020	Deny
3/8/2021	Dung Nguyen	15-32-303-015	2020	Deny
3/15/2021	Brian and Rita Henry	16-18-430-027-107	2020	Deny
3/15/2021	Savithry Mahalingam (Sri Ganesha Hindu Temple of Utah)	27-14-126-030	2020	Deny