



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
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January 16, 2020

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Max Burdick, Chair

Re: **Consideration of 2019 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Roger A. LeFevre, Parcel # 28-16-327-003**

Council Members:

The Property Tax Committee, at a meeting on January 16, 2020, considered an application for 2019 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 455.00
Approve	Local Circuit Breaker	\$ 668.49

The refund formula for Circuit Breaker tax relief may be found in Utah Code 59-2-1220. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. In this case the calculation is: \$2,503.36 (taxes paid by claimant) + \$1,503.50 (tax relief) - \$2,883.37 (2019 taxes due) = \$1,123.49. If the claimant feels the County has improperly processed their request for Circuit Breaker tax relief, they may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. Appeals should be filed with Council-Tax Administration for review and transmission to the State Tax Commission.

Please refund any credit balance to Roger A. LeFevre at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Roger A LeFevre



cc: Treasurer
Treasurer - Abatement Office