



Council-Tax Administration
Brad Neff
Tax Administrator

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January 16, 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 25)

Council Members:

The Property Tax Committee, at a meeting on January 16, 2025, reviewed 25 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 twenty-five 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 written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 25)
For late payment of the 2024 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 01/16/25 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/16/2024	Capitol Properties, LLC	15-22-376-027-0000 15-21-426-011-0000 15-21-276-009-0000	2024	Deny
12/19/2024	Ronald & Marty Jopling	22-35-477-018-0000	2024	Deny
12/20/2024	Cynthia Lee	16-06-111-047-0000	2024	Deny
12/19/2024	Jane Herron	21-08-333-008-0000	2024	Deny
12/23/2024	James and Janice Kerchner	22-25-177-002-0000	2024	Deny
12/20/2024	Megumi Stousland	16-15-402-004-0000 16-05-404-146-0000	2024	Deny
12/24/2024	Fast Track Welding, Inc	21-01-476-036-0000	2024	Deny
12/24/2024	Jonathan Hone	22-35-127-033-0000	2024	Deny
12/24/2024	Jordan Sternberg	28-16-227-002-0000	2024	Deny
12/24/2024	Graeme Milton	10-33-126-023-0000	2024	Deny
12/24/2024	Schaeffer Warnock	16-26-405-021-0000	2024	Deny
12/24/2024	Brigham Anderson	16-18-261-011-0000	2024	Deny
1/2/2025	Brent Godfrey	27-16-301-033-0000	2024	Deny
1/2/2025	Carolyn Bradshaw	08-27-129-003-0000	2024	Deny
1/2/2025	Anne Zopfi	22-29-107-005-0000	2024	Deny
1/2/2025	Imad Farrukh	10-29-476-003-0000 08-25-428-010-0000 09-30-302-018-0000 27-05-252-003-0000	2024	Deny
1/2/2025	Robert Slater	22-04-153-002-0000	2024	Deny
1/2/2025	Henry Cobb	09-29-480-007-0000	2024	Deny
1/6/2025	Kristopher Crockett	22-10-429-002-0000 22-10-429-011-0000	2024	Deny
1/6/2025	Karen West	22-22-201-002-0000	2024	Deny
1/10/2025	Jennifer Hansen Premiere Dance Academy	28-04-355-010-0000 16-08-480-003-0000	2024	Deny
1/10/2025	Mark Zeng	16-32-481-017-0000	2024	Deny
1/9/2025	Jen Scott	22-10-127-033-0000	2024	Deny
1/13/2025	Daniel Sharp	21-27-303-015-0000	2024	Deny
1/13/2025	Rob Nelson	22-23-402-024-0000 22-05-252-002-0000	2024	Deny