



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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November 18, 2021

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

Attn: Steve DeBry, Chair

Re: **Consideration of 2021 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Shirley A. Combs, Parcel # 14-29-379-017**

Council Members:

The Property Tax Committee, at a meeting on November 18, 2021, considered an application for 2021 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief
Deny	Circuit Breaker & Indigent

Circuit Breaker tax relief has been denied due to the following: applicant did not own the residence for the entire calendar year for which they are claiming the homeowner's credit. Refer to Utah Code 59-2-1208 (2)(a)(iii). Indigent tax relief has been denied due to the following: applicant did not reside for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral. Refer to Utah Code 59-2-1801 (3)(c). If the claimant feels the County has improperly denied their request for Circuit Breaker or Indigent abatement, they may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration, who will forward the appeal to the State Tax Commission. They may call Teresa in Council-Tax Administration at 385-468-8119 to request an appeal form.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Shirley A Combs Trust

