



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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July 9, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by LeeAnn and Charles Wilcox to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2017 - 2022 tax years on parcel 27-09-128-009-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on June 20, 2024, considered the request on the above-mentioned parcel. The Committee recommends the request be denied.

The subject property is a single-family residence that according to the assessment for each year contains 2,033 square feet above ground living space, and 924 square feet in the basement of which 875 square feet is finished. The Claimant appealed the assessment 2023, indicating that the finished basement area was less than listed in the assessment record. The Assessor reduced the value of the property from \$646,100 to \$614,400 in recognition that the finished basement was less than assessed.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from county records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, it is not clear from the County records that an error was readily apparent or blatant in the 2017-2022 tax year assessments. The Assessor did not discover the error in basement finished area until 2023. Thus, it was not readily apparent in the county record that an error existed. For these reasons, the Property Tax Committee recommends denying the request for a refund of the 2019-2022 taxes.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

LeeAnn & Charles Wilcox

Two thick black horizontal bars redacting the signature and contact information of LeeAnn & Charles Wilcox.

cc Treasurer's Office

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6.20.2024 2.1 Wilcox