



Council-Tax Administration

Brad Neff

Tax Administrator

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March 28, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Debby H. Coleman to grant a primary residential exemption for the 1998-2021 tax years, and refund overpaid taxes on parcel 16-27-355-019-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2023, considered a request to grant a primary residential exemption for the 1998-2021 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2019-2021 tax years only.

The Claimant purchased the property in April 1998, and documentation was provided to verify it has been her primary residence since that time. Any refund of erroneously collected tax has a statute of limitation of four years from the point of discovery. The Claimant's request was received in December 2022 thus limiting the recovery for tax years 2019 through 2021. The 2022 tax year was handled through the Board of Equalization, and the prior year request was sent to the Property Tax Committee for review.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2019-2021 tax years only. The 2022 taxes are outstanding. A refund and/or credit of approximately \$2,914.55 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded or abated.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Debby H. Coleman

cc Treasurer's Office