



Council-Tax Administration
Brad Neff
Tax Administrator

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June 4, 2019

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

Attn: Richard Snelgrove, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2018 or prior year's real property taxes (See list for recommendations, count of 4)

Council Members:

The Property Tax Committee, at a meeting May 16, 2019 reviewed 4 requests for waiver/refund of the penalty and interest imposed (if any) for late payment of 2018 or prior year's real property taxes. The late penalty and interest if applicable should be waived/refunded for one request and upheld for three requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty if the appropriate application is made within sixty (60) 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 in order 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 4)
For late payment of the 2018 or prior year's Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 5/16/19 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Year	Recommendation
5/1/2019	Jose Isarraras	15-34-153-033	2018	Grant
4/15/2019	David Cardenas	08-34-131-098	2017-2018	Deny
4/15/2019	Rodney & Laura Lewis	26-26-378-011	2015-2017	Deny
5/6/2019	Mike Aronson	15-31-277-004	2018	Deny