



Council-Tax Administration

**Brad Neff**

Tax Administrator

Salt Lake County Government Center  
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February 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property tax (See list for recommendations, count of 35)

Council Members:

The Property Tax Committee, at a meeting January 20, 2022, reviewed 35 requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property taxes. The late penalty and interest should be upheld for 20 of the requests and refunded or waived for 15 of the 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 recommendations 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'.

Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 35)  
For late payment of the 2021 or prior year's Real & Personal Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 1/20/22 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/14/2021	Randall Harrington	28-07-178-017	2021	Grant
12/27/2021	Anthony Vanderheyden	16-30-401-016 15-27-406-040	2021	Deny
12/20/2021	McKenzie Castaneda (Goldenwest Federal Credit Union)	22-32-226-029 32-01-100-032 32-01-100-033 27-17-100-041 20-26-477-002 33-03-401-065 09-32-361-014 22-18-379-011	2021	Grant
12/27/2021	Mike Hatch	21-14-277-049	2021	Grant
12/27/2021	Beverly Jackson TR	26-24-229-031	2021	Grant
12/23/2021	Trent Waters (Maverick, Inc)	96 varous parcels	2021	Grant
12/15/2021	ICO South Temple LLC	16-06-226-001	2021	Grant
12/20/2021	George and Patrice Mealey Family Trust	22-02-479-065	2021	Grant
1/3/2022	David Fisher (DSF Bangerter LLC)	15-18-302-003	2021	Grant
1/3/2022	Ann Dartnell (JBMR Investments, LLC)	15-17-176-003	2020	Grant
12/30/2021	Blue Ribbon Properties, LLC	20-13-402-007	2021	Grant
12/28/2021	Ralph Sandmann	09-32-362-060	2021	Grant
1/18/2022	Todd Erickson (Nock Point, LLC)	07-36-226-005	2021	Grant
12/20/2021	Elisabeth Long TR	22-21-128-050	2021	Deny
12/21/2021	Mary Ann McConkie FAM TR	22-34-106-048	2021	Deny
12/21/2021	Elyas Raigne (Chinatown Investment, Inc)	15-34-126-018 and 16-30-358-001 thru 055 (56 total parcels)	2021	Deny
12/28/2021	Maurice Wells	28-17-177-012	2021	Deny
12/22/2021	Amie Nielsen	22-02-480-023	2021	Deny
12/21/2021	Dale Harris (DCH Investments, LLC)	22-28-479-011	2021	Deny
12/21/2021	Edwin Brewer (Wasatch Elevate, Inc)	21-12-255-030	2021	Deny
12/27/2021	Charisse Inglet (5656 John Cannon Drive Property Owner, LLC)	07-26-426-001	2021	Deny
12/20/2021	Roberta Black TR	22-08-380-013	2021	Deny
12/31/2021	Brett Myers	08-35-328-010	2021	Deny
12/16/2021	Shawn and Sonya White TRS	27-36-101-015	2021	Deny

12/27/2021	Brianna Ariotti (Paul Krauth)	16-21-377-015	2021	Deny
12/16/2021	James & Elizabeth Martinez	21-21-308-003 21-28-328-027	2021	Deny
1/7/2022	Cindy Becker	21-15-451-071	2021	Deny
1/6/2022	Antoinette Young	28-08-305-014	2021	Deny
1/6/2022	Bojun Chen (Real Estate Holdings, LLC)	20-14-231-022	2021	Deny
1/7/2022	Crista Thompson	22-28-155-008	2021	Deny
1/7/2022	Stone Mountain Properties	15-36-377-011 15-36-451-008 15-36-451-012 15-36-451-017 15-36-451-030	2021	Grant
1/10/2022	Harmon City Associates, LC	15-32-101-009 15-32-101-020 15-32-102-001 15-32-102-007 16-06-104-029 16-09-457-001 16-29-427-003 20-13-482-030 21-15-126-069 22-03-452-032 22-29-352-025 22-29-354-012 22-29-354-014 27-18-151-023 34-06-151-061 34-06-151-062	2021	Grant
1/11/2022	MacBeath Hardwood	15-13-179-001	2021	Grant
1/10/2022	Elias Pylidis Fam TR	21-22-276-003	2021	Deny
1/11/2022	Barbara Robinson (Ear Associates, LC; ET AL)	16-08-479-001	2021	Deny