



Council-Tax Administration

**Brad Neff**

Tax Administrator

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May 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Lois E. Cronin Family Trust to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2019 -2022 tax years on parcel 21-23-358-007-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on May 16, 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 contains 1,297 square feet above ground living space, and 1,297 square feet in the basement which is unfinished. The Claimant appealed the assessment 2023, indicating that the basement was unfinished. The Assessor reduced the value of the property from \$476,400 to \$413,500 in recognition that the basement was, in fact, unfinished.

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 2019-2022 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

Shawna Wilde, Successor Trustee

A signature that has been completely redacted with two thick black horizontal bars.

cc Treasurer's Office