SALT LAKE COUNTY
COUNCIL-TAX ADMINISTRATION

Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

March 26, 2020

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Max Burdick, Chair

Re: **Consideration of 2019 Veteran's Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Bonita M. Tollefson, Parcel # 22-07-134-008**

Council Members:

The Property Tax Committee, at a meeting on March 26, 2020, considered an application for 2019 Veterans Exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	**Veterans Exemption**	**$ 947.68**

The refund formula for Veteran Exemption tax relief may be found in Utah Code 59-2-1105. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is $1 or more. Utah Code 59-2-1104 states that property taxes paid is an amount equal to the sum of the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption and the exemption the county grants for the calendar year. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid as not including amounts paid by a third party such as a buyer. In this case the calculation is: $947.68 (taxes paid by claimant) + $2,214.55 (tax relief) - $2,214.55 (2019 taxes due) = $947.68. A claimant who is dissatisfied with the tax relief decision may appeal to the Utah State Tax Commission within 30 days of this notification. Appeals must be submitted to Council-Tax Administration. Appeal forms are available from Council-Tax Administration.

Please refund any credit balance to Bonita M. Tollefson at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Bonita M Tollefson
[redacted]

cc: Treasurer
Treasurer - Abatement Office