



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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June 26, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Don Bermant of Bermant Prosperity, LLC to grant a refund of overpaid taxes for the 2017 tax year due to a factual error on parcel 16-08-354-026 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 14, 2019 considered the above request to grant a refund due to a factual error. The Committee recommends the request be granted.

The Claimant filed an appeal with the 2018 Board of Equalization. A factual error was discovered in the land portion of the building card. The Claimant contends the assessment record contained the same error in 2017 and is requesting a refund for overpaid taxes for the 2017 tax year.

Two land records exist on the subject parcel. One was included with the income approach, and the other was excess land and its value was added on top of the income value. The square footage for both land records was entered for the entire 2.8 acres. The land was valued per square foot, this overrode the acreage, causing the value of the entire 2.8 acres of excess land to be added on top of the income value, and essentially double counted, and the value of the property should have been \$1,343,650. The discovery of the square footage discrepancy was evident in the county record.

Based on the information presented, the Committee recommends that the Claimant's request be granted. A refund for the 2017 tax year would be applicable with the Treasurer's office to determine the total amount to be refunded based upon a taxable value of \$1,343,650.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Bermant Prosperity, LLC
Attn: Don Bermant
12021 Hidden Valley Club Drive
Sandy, UT 84092

cc Treasurer's Office

2-14-2019 2.2 Bermant Prosperity, LLC