



Council-Tax Administration

**Brad Neff**

Tax Administrator

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April 9, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by David and Kathy Maestas to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2019-2022 tax years on parcel 08-27-104-010-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 21, 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 1,666 square feet above ground living space, and 1,666 square feet in the basement which is unfinished. It is situated on .21 acres. The Claimants purchased the property on July 30, 2021, and in 2023, the Claimants appealed the assessment, indicating that the basement was unfinished. The Assessor reduced the value of the property from \$606,900 to \$557,000.

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. While Claimants assert that the prior year assessments included finished basement area, in fact, all years prior to 2023 did not include any finished basement area. The County record does show that estimated basement area of 1575 square feet was added for the tax year 2023 but was subsequently removed as part of the Board of Equalization process. 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

cc David and Kathy Maestas

cc Treasurer's Office