



Council-Tax Administration

Brad Neff

Tax Administrator

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October 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Gina Daines to grant a primary residential exemption for the 2020-2023 tax years, and refund overpaid taxes on parcel 22-15-452-030-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on October 17, 2024, considered a request to grant a primary residential exemption for tax years 2020-2023 on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant filed a claim to the Property Tax Committee requesting that a residential exemption be retroactively granted for tax years 2020 through 2023. The home was purchased in September 2020, and Ms. Daines began living in the property immediately and has continuously until the present. The property has not received the primary residential exemption during tax years 2020-2024.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2021-2023 tax years. A refund is not appropriate for 2020 as Ms. Daines resided on the property for fewer than 183 days during that tax year. A refund of approximately \$38,201.32 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc



cc Treasurer's Office