



Council-Tax Administration

**Brad Neff**

Tax Administrator

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November 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Samantha Greenburg to grant a primary residential exemption for the 2023 tax year, and refund overpaid taxes on parcel 16-19-157-026-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 21, 2024, considered a request to grant a primary residential exemption for tax year 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 year 2023. The house experienced a large fire in May 2022 and was being reconstructed. The Claimant resided in the home prior to the fire and moved back into it in April, 2024 when the renovations were complete and the home received a certificate of occupancy. The Claimant asserted that the percent completion was incorrect in the county record regarding the percent complete on the 2024 lien date. Claimant also asserts that the Assessor restored the primary residential exemption and should have been in place for 2023. A review of the assessment record shows that there was nothing in the record to support a lower percent completion for 2023. The review does indicate, however, that the primary residential exemption should have been applied for 2023.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2023 tax year. A refund of approximately \$1,250.65 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 Samantha Greenburg



cc Treasurer's Office