



Council-Tax Administration

**Brad Neff**

Tax Administrator

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February 27, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Emily Johnson to grant a primary residential exemption for the 2022 tax year, and refund overpaid taxes on parcel 15-01-283-319-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2024, considered a request to grant a primary residential exemption for the 2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant began living in the property in February 2022, when the condo was transferred to the Johnson Family Trust. Since this transfer, the property had not received the primary residential exemption. The Claimant provided the necessary verification to prove the property was her primary residence and had also filed an appeal with the Board of Equalization and was granted the exemption for the 2023 tax year.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2022 tax year. A refund of approximately \$2,432.47 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 Emily Johnson

cc Treasurer's Office