



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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February 28, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Li Schacter (512 Arlington, LLC) to grant a primary residential exemption for the 2019-2021 tax years, and refund overpaid taxes on parcel 16-05-208-037-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 16, 2023, considered a request to grant a primary residential exemption for the 2020-2021 tax years on the above-mentioned parcel. The committee recommends the request be granted.

The Claimants purchased the property in August 2019, and documentation was provided to verify it has been the primary residence of the current renters since that time. Tax year 2019 would not qualify for a primary residential exemption as the home was not owned for the requisite 183 days for that year.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2020-2021 tax years only. The 2022 taxes are outstanding, pending a Board of Equalization appeal. A refund or abatement of approximately \$3,709.03 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 abated or refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc 512 Arlington, LLC
Attn: Li Schacter

cc Treasurer's Office