



Council-Tax Administration  
Brad Neff  
Tax Administrator

Salt Lake County Government Center  
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October 15, 2020

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Max Burdick, Chair

Re: **Consideration of 2020 Veteran Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Wendy Crizer, Parcel # 21-26-155-006**

Council Members:

The Property Tax Committee, at a meeting on October 15, 2020, considered an application for 2020 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief
Deny	Veteran Exemption

The Committee recommends that the relief be denied due to the following: When an armed forces claimant moves during the year, the exemption should be applied to the home the claimant lives in as of September 1 the year the exemption is claimed. (§§ 59-2-1902 and 59-2-1904). Taxpayers refused tax relief by a county may appeal that decision to the State Tax Commission under § 59-2-1006 (§ 59-2-1101). The appeal must be filed within 30 days of this notification (§ 59-2-1006). The appeal should be filed with Council-Tax Administration who will forward the appeal to the State Tax Commission. Claimants may call 385-468-8119 to request an appeal form.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Wendy Crizer

