



Council-Tax Administration

Brad Neff

Tax Administrator

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January 4, 2022

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

Attn: Steve DeBry, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property tax (See list for recommendations, count of 16)

Council Members:

The Property Tax Committee, at a meeting December 16, 2021, reviewed 16 requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property taxes. The late penalty and interest should be upheld for seven of the requests and refunded for nine of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer to avoid additional interest charges. A request to consider a waiver/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

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

Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 16)
 For late payment of the 2021 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 12/16/21 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/7/2021	Sam Tallerico (Tallerico Real Estate, LLC)	15-27-406-025	2021	Grant
12/9/2021	Paul Dowsakul (Shelter the Homeless II, LLC)	16-07-301-013 16-07-301-014 16-07-302-005	2021	Grant
12/10/2021	Itzel Cox	15-02-133-025 15-02-205-006	2021	Grant
12/14/2021	Ryan Brand (KRC Investments, LLC)	21-12-126-001	2021	Grant
12/14/2021	Michael and Heather Christensen JT	16-26-251-009	2021	Grant
12/14/2021	Ben and Christine Brawand JT	21-28-478-054	2021	Grant
12/14/2021	Boyd Anderson et al and Kensington Avenue LLC	16-09-257-013 16-15-158-016	2021	Grant
12/6/2021	Dennis de Gracia (Wax Properties Ltd)	14-13-401-003	2021	Grant
12/5/2021	Jade Sweeney (Resun Modspace Inc)	15-09-300-014	2021	Grant
11/8/2021	Connie Strang (Connie Gravel Pit West, LLC)	20-16-100-013	2020	Deny
12/3/2021	Mike Allred (Dyna-Mck Sports, LLC)	33-04-402-009 33-04-402-010	2021	Deny
12/7/2021	Lee, John L and Rita S, JT	28-02-127-024	2021	Deny
12/8/2021	Gettig, Charles E Jr and Joan M, JT	16-09-410-003	2021	Deny
12/10/2021	Daniel and Patricia Noffsinger	14-36-252-022	2021	Deny
12/13/2021	Veersteeg, Allan L & Powell-Versteeg Amy, JT	16-26-256-013	2021	Deny
12/14/2021	Ryan Aslami (John & Bonnie Aslami TRS)	22-35-203-022	2021	Deny