



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

August 19, 2024

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

Attn: Laurie Stringham, Chair

RE: Requests for refund of interest and penalties imposed for the years 2021, 2022, 2023 real property taxes.

Council Members:

The Property Tax Committee, at a meeting on August 15, 2024, reviewed 1 request for refund or waiver of the penalty and interest imposed for late payment imposed for the years 2021, 2022, 2023 real property taxes. The late penalty and interest should be upheld for the one request.

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 recommendation 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'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 1)
For late payment of the 2023 or prior year's real property tax
TO THE PROPERTY TAX COMMITTEE for the 8 /15/2024 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
6/17/2024	LL Holding and Investments, LLC	34-05-128-018-0000	2021, 2022, 2023	Deny