



April 18, 2025

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

Attn: Dea Theodore, Chair

RE: Request by Alisa Walker to grant a primary residential exemption for the 2024 tax year, and refund overpaid taxes on parcel 27-12-281-042-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 17, 2025, considered a request to grant a primary residential exemption for tax year 2024 on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant filed a claim to the Property Tax Committee requesting that a residential exemption be retroactively granted for tax year 2024. She purchased the property on August 4, 2023, and began living in the condo immediately thereafter. Claimant provided an executed copy of the Application for Residential Property Exemption and included copies of a Utah driver's license, and a 2023 Utah income tax return, and utility bills, all of which cumulatively indicate that Claimant resides at the subject property and has done so during 2024. The prior owner of the property did not receive the primary residential exemption. The Assessor agreed that the property was entitled to the exemption and was going to file an in-house appeal to correct the exemption status. However, the deadline subsequently passed without the appeal being filed. The owner has now filed a claim to have the exemption recognized under 59-2-1321.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2024 tax year. An abatement of approximately \$1,517.41 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.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Alisa Walker

[Redacted]
[Redacted]

cc Treasurer's Office