



October 21, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Earlene and Ronald Jenkins to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2022 tax year on parcel 21-24-201-021-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on October 17, 2024, considered the request on the above-mentioned parcel. The Committee recommends the request be granted.

The subject property is a .32 acre vacant parcel located at 6234 So. 300 West in Murray. It serves as a right-of-way driveway providing access to parcel 21-24-201-042-0000, a residence on commercially zoned land. The Jenkins were the owners of the subject property in 2022 and remain owners today. Discussion and correspondence with Matt Smith of the Assessor's office reveals that the assessment record was clear that the property should have been valued as a right-of-way in 2022. The Assessor acknowledges that it was readily apparent from the county record that the parcel was solely used as a driveway to access parcel 21-24-201-042-0000, and the valuation should have reflected that use.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional circumstances because allowing a broad remedy after the appeal time has passed would work hardships on taxing entities where budgets have been predicated on the un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from country records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, the Jenkins were assessed and billed a tax for their property as if the property had been used as an industrial property. The Jenkins properly seek recovery of taxes resulting from a "blatant" error of failing to value the property as a right-of-way driveway. For these reasons, the Property Tax Committee recommends granting the request for a refund of the 2022 taxes. A refund of approximately \$1,193.80 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 refunded.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc



cc Treasurer's Office