



Council-Tax Administration

Brad Neff

Tax Administrator

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May 3, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Vaotupua and Violeta Fuela to grant a primary residential exemption for the 2018-2020 tax years, and refund overpaid taxes on parcel 28-04-355-019 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 21, 2022, considered a request to grant a primary residential exemption for the 2018-2020 tax years on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant purchased the property in 1989, the property has not received the primary residential exemption since 2002. The Claimants moved to Southern Utah in 2002, however their daughter has resided in the home as her primary residence since that time and is purchasing the property from her parents. An appeal was filed with the 2021 Board of Equalization, providing verification of driver's license issuance in August 2019.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2018-2020 tax years. The Claimant paid the 2017 taxes prior to the November 30, 2017, deadline, and the prior tax years are outside the four-year statute of limitations. The requested adjustment for primary residential exemption should be made and applied to any balances owed 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 Fuela Vaotupua

cc Treasurer's Office