



April 5, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Riverton Park, LLC to reassess vacant land for the 2007-2021 tax years, and refund overpaid taxes on parcels 27-34-226-018, 27-34-226-019, 27-34-226-020, 27-34-226-021 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 17, 2022, considered a request to reassess the vacant land for the 2007-2021 tax years on the above-mentioned parcels.

When a taxpayer disagrees with the valuation of their property, Utah law provides that they may appeal the assessment to the Salt Lake County Board of Equalization and provide evidence showing that the assessment was incorrect. This appeal process is the primary mechanism to address how a property has been valued. If a taxpayer fails to appeal their valuation, there are only limited remedies to address a disagreement with an assessment. See Woodbury Amsource, Inc. v. Salt Lake County, 2003 UT 28, ¶17, 73 P.3d 362 (2003).

One of those limited remedies is Utah Code §59-2-1321 for illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exception 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 unappealed assessment values and the tax revenue has already been expended for public purposes. Id.

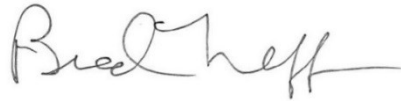
For these reasons, a taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from county records". Id. at ¶15. In other words, 1321 is limited to "blatant errors" that the County should have caught on its own, such as a double payment of taxes. See Hammons v. Weber County, 2018 UT 16, ¶12, 417 P.3d 624 (2018). The error must be such that the taxpayer need only notify the county to look at its own records to identify it. Id. at ¶13. If additional information is required to show the error beyond a notification to look at the county records, the request does not qualify for 1321 relief. Moreover, the error must be one that is clearly established in the law and that is free from dispute. Id. at ¶15.

The Claimant purchased the property in September 2006, and alleges they recently discovered the County assessed the property as commercial land when it should have been assessed as residential land. County assessment record notes the RR-22 zoning and that these property values were more similar to that of commercial property than residential property, and the market would value the properties as commercial despite the zoning in place.

It is clear from the evidence submitted that the properties are zoned RR-22, Both the Claimant and the Assessor agree. However, it is neither clear nor readily apparent from the County records that the properties should have been valued at a rate consistent with residential land. Based on the failure of the Claimant to show an error that was readily apparent in the County record at the time of assessment or taxation, it is concluded that the Claimant has failed to meet the burden of proving that the taxes prior years should be reduced pursuant to §59-2-1321.

Based on the available evidence, the Property Tax Committee recommends the request be denied. It is concluded that the Claimant has failed to show that it is entitled to relief under §59-2-1321.

Sincerely,

A handwritten signature in black ink that reads "Brad Neff". The signature is written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc Riverton Park, LLC
4764 S 900 E
Murray, UT 84117

cc Treasurer's Office