



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

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February 21, 2025

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

Attn: Dea Theodore, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2024 or prior year's real property tax (See list for recommendations, count of 4)

Council Members:

The Property Tax Committee, at a meeting on February 20, 2025, reviewed 4 requests for refund or waiver of the penalty and interest imposed for late payment of 2024 or prior year's real property taxes. The late penalty and interest should be upheld for all four requests.

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 4)**  
 For late payment of the 2024 or prior year's Real & Personal Property Tax  
 TO THE PROPERTY TAX COMMITTEE for the 02/20/25 MEETING

<b>Rec'd</b>	<b>Petitioner (Owner of Record)</b>	<b>Parcel</b>	<b>Year(s)</b>	<b>Recommendation</b>
1/21/2025	Shirlynn Gildea Mighty Oaks LLC	27-22-251-082-0000 27-22-251-083-0000	2024	Deny
1/24/2025	Waleska Iglesias	28-05-383-081-0000	2024	Deny
1/28/2025	Nita Patel	21-24-279-001-0000	2024	Deny
2/4/2025	Azure Howe EMG Management	16-31-384-014-0000 16-31-257-008-0000 16-32-307-024-0000 15-36-279-016-0000	2024	Deny