



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

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

June 4, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by XR International, LLC to grant an erroneous greenbelt assessment correction and rollback tax recalculation for 2016-2017 on parcel 07-26-426-001 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on May 16, 2019, considered the above request. The Claimant states that the greenbelt rollback taxes have been erroneously applied based on an incorrect market value for prior years, and is requesting the 2016-2017 market value be adjusted and the rollback tax recalculated based on the updated market values.

The Claimant purchased the parcel in May 2018, and filed an appeal to the Board of Equalization for the 2018 tax year, which was denied. That appeal resolved the rollback tax issues. The claim to the Property Tax Committee is only to address whether the tax assessed on the above parcel was erroneously or illegally assessed. The owner of the property during the contested years had the responsibility to appeal the market values, which they did not exercise. However, the statutory standard under 59-2-1321 is whether an error was readily apparent in the County records. The Claimant failed to point out such an error. A difference in value with surrounding properties does not rise to the level of being a readily apparent error. Consequently, the Committee determined that the tax was not erroneously or illegally assessed.

Based on the information presented, the Committee recommends that the request be denied.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive.

Brad Neff, Chair  
Property Tax Committee

cc The Ritchie Group  
Attn: Ryan Ritchie  
1245 Brickyard Rd Suite 70  
SLC, UT 84106

cc Treasurer's Office

5-16-2019 2.1 XR International, LLC