



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

February 2, 2021

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

Attn: Steve DeBry, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property tax (See list for recommendations, count of 16)

Council Members:

The Property Tax Committee, at a meeting January 21, 2021, reviewed 16 requests for refund or waiver of the penalty and interest imposed for late payment of 2020 or prior year's real property taxes. The late penalty and interest should be upheld for all 16 of the 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 recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order 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 16)
 For late payment of the 2020 or prior year's Real & Personal Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 1/21/21 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/16/2020	John Papanikolas	22-29-130-001 16-23-330-018 22-08-251-021	2020	Deny
12/30/2020	Kori Reynolds (MacCall Holdings, LLC)	09-33-251-011 09-19-451-002 15-28-476-012 15-01-406-041 22-20-302-025	2020	Deny
12/30/2020	Karla Stay	21-33-433-001	2020	Deny
12/30/2020	Bettina Rasmusson	22-35-203-018	2020	Deny
12/30/2020	Scott Oakey (CCA Investments, Inc)	15-01-283-359	2020	Deny
12/30/2020	Jeremy Green	32-10-226-016	2020	Deny
12/30/2020	Charles Schell	22-08-477-011	2020	Deny
12/30/2020	C Daniel Martinsen (CDM Property Management, LLC)	34-04-252-007	2020	Deny
12/30/2020	James & Janice Kanaley	28-10-151-069	2020	Deny
1/5/2021	Britt Dubil	22-21-203-062	2020	Deny
1/5/2021	Mike Duford (Mike Duford Construction Inc)	27-11-327-132	2020	Deny
1/6/2021	Nagendra Dev	15-14-104-019	2020	Deny
1/6/2021	Alise Orlandi (Barley II Limited LLC-Dean Larsen & C. Dean Larsen JT)	09-30-328-003 08-36-403-043 08-36-403-036 08-36-282-007	2020	Deny
1/12/2021	Jaquel Andrews	22-01-109-001	2020	Deny
1/4/2021	Christine Koch (David & Christine Koch Fam Tr)	22-26-178-012	2020	Deny
1/5/2021	Heather Griffiths (Elizabeth Berntson)	16-34-454-009	2016-2019	Deny