



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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Salt Lake City, UT 84114-4575

January 9, 2024

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

Attn: Aimee Winder Newton, Chair

RE: Request by We Enterprises, LLC to grant an alleged illegal and erroneous correction and refund overpaid taxes for the 2018 tax year on parcel 15-23-501-005-2001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on December 21, 2023, considered the request on the above-mentioned parcel. The Committee recommends the request be granted.


The subject property consists of two buildings constructed on leased land owned by the Denver and Rio Grande Western Railroad Company. The land is state assessed. One building is owned by the railroad, the second building was acquired by We Enterprises, LLC., in September 2022. The Claimant alleges that the assessment for 2018 improperly included both buildings, and that the first building should have been exempt. Discussion with the Assessor's office revealed they valued the buildings on the income approach and that the valuation failed to note the exemption of Building 1.

Utah Code §59-2-1321 provides for a refund of taxes paid related to an illegal and erroneous assessment. The Utah Supreme Court has made clear that requests under 1321 are only to be granted under extreme and exceptional 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 un-appealed assessment values and the tax revenue has already been expended for public purposes. A taxpayer may only obtain relief under 1321 when they can point to an error that is "readily apparent from country records". The error must be such that the taxpayer need only notify the county to look at its own records to identify it.

In this matter, the Assessor acknowledges that it was readily apparent from the County record that the first building was exempt and should not have been taxed. In 2018 only Building 1 was included in the original assessment and is exempt and Building 2 was not included in the assessment but should have been.

As noted, an error was readily apparent in the County record related to the subject property which resulted in erroneous taxes being billed to the prior owner and later We Enterprises. In accordance with the findings of this review, the Property Tax Committee recommends a refund of taxes for the 2018 tax year in the amount of \$3,362.58. The Treasurer's office shall determine the final amount to be refunded and may make any necessary adjustments for penalty and/or interest accrued.

Sincerely,

A handwritten signature in black ink that reads "Brad Neff". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Brad Neff, Chair
Property Tax Committee

cc We Enterprises, LLC
964 N 700 E
Lehi, UT 84043

cc Donald Reay
2696 N University Ave Ste 180
Provo, UT 84604

cc Treasurer's Office