



Council-Tax Administration
Brad Neff
Tax Administrator

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January 28, 2020

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

Attn: Max Burdick, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2019 or prior year's real property tax (See list for recommendations, count of 20)

Council Members:

The Property Tax Committee, at a meeting January 16, 2020 reviewed 20 requests for refund or waiver of the penalty and interest imposed for late payment of 2019 or prior year's real property taxes. The late penalty and interest should be upheld for 17 of the requests and waived or refunded for three 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 20)
For late payment of the 2019 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 1/16/20 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/10/2020	Roberts, Boyd J & Caprice; JT	27-16-302-018	2019	Deny
12/18/2019	Timothy Elison (Braund Holdings LLC)	27-08-401-040	2019	Deny
12/19/2019	Al Phuong Tram	24-27-230-007	2019	Deny
12/20/2019	Kelly Krohn (Woodland III Holdings, LLC)	16-32-352-058	2019	Grant
12/24/2019	Reed, Timothy C	22-05-452-330	2019	Grant
12/24/2019	Malinowski, Robert W and Rita L; JT	28-31-427-020	2019	Grant
12/24/2019	Hoffman, Ann Marie	16-08-407-014	2019	Deny
12/24/2019	Jessican Kornilakis (456 Broadway, LLC)	16-25-377-004 16-25-351-018	2019	Deny
12/24/2019	Robert Leaper	22-33-376-023	2019	Deny
12/24/2019	Rose, James & Suzanne; TRS (G&RFL TR)	28-29-478-006	2019	Deny
12/24/2019	Linda Collins	22-21-176-025	2019	Deny
12/24/2019	Cynthia Petersen	27-12-104-036	2019	Deny
12/26/2019	Rekoutis, Kathryn & Thomas	27-30-303-007	2019	Deny
12/27/2019	Roush, Elizabeth; TR (C Trust)	16-09-352-010	2019	Deny
1/2/2020	Ma, Thuy & Huynh Dien; JT	20-13-353-027	2019	Deny
1/2/2020	Kimberly A Thorne Inheritance	22-18-206-001	2019	Deny
1/3/2020	Dion Jones	16-15-356-016	2017-2019	Deny
1/6/2020	Shelley Vebber	26-24-203-004	2019	Deny
1/6/2020	Helen Nix	16-33-156-015	2019	Deny
1/7/2020	Sheri Richardson (Richardson Property 900 Land, LLC)	15-14-406-005, 006, 007, 009, 010 011, 012	2019	Deny