



September 27, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by Kennecott Utah Copper Corp, Kennecott Utah Copper LLC, and Herriman Industrial #1, LLC to grant an erroneous assessment and refund overpaid taxes for the 2018-2020 tax years on parcels 14-20-427-001, 25-25-300-001, 26-08-354-027, 26-16-100-011-4001, 26-16-200-003, 26-18-227-014, 26-21-300-001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 15, 2022, considered the request on the above-mentioned parcels. The Committee recommends the request be granted only for parcels 26-08-354-027, 26-16-100-011-4001, 26-16-200-003, 26-18-227-014, 26-21-300-001.

The Claimants state they were assessed by the County and the State. The Treasurer handles the billing and collection of taxes for both the local and state assessed properties. The Claimants claim that they paid the property tax to both government entities and are requesting a refund of all taxes paid to the County that were also properly assessed, billed, and collected for the State of Utah.

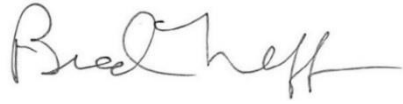
Parcel 14-20-427-001 was properly assessed as the County only assessed the building located on the parcel and the State assessed the land. Parcel 25-25-300-001 was properly assessed as no value was allocated to the County assessment and the remaining acreage was state assessed. In-house appeals by the Board of Equalization resolved the 2021 double-assessment.

Based on the available evidence, the Property Tax Committee recommends the request be granted for the 2018-2020 tax years as follows:

Parcel	2018 Tax	2019 Tax	2020 Tax
26-08-354-027-0000	\$864.06	\$266.67	\$267.01
26-16-100-011-4001	\$20,881.25	\$26,534.70	\$29,927.13
26-16-200-003-0000	\$365.25	\$464.51	\$524.56
26-18-227-014-0000	\$115.78	\$120.23	\$120.52
26-21-300-001-0000	\$0	\$0	\$114,925.30
Total per Tax Year	\$22,226.34	\$27,386.11	\$145,764.52

A total refund of \$195,376.97 is applicable along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Neff". The signature is fluid and cursive, with the first name "Brad" and last name "Neff" clearly distinguishable.

Brad Neff, Chair
Property Tax Committee

cc Kennecott Utah Copper
C/O TRSS Tax Services
4700 W Daybreak Pkwy
South Jordan, UT 84095

cc Treasurer's Office