



Council-Tax Administration
Brad Neff
Tax Administrator

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April 2, 2019

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

Attn: Richard Snelgrove, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2018 or prior year's real property taxes (See list for recommendations, count of 15)

Council Members:

The Property Tax Committee, at a meeting March 21, 2019 reviewed 15 requests for waiver/refund of the penalty and interest imposed (if any) for late payment of 2018 or prior year's real property taxes. The late penalty and interest if applicable should be waived/refunded for three requests and upheld for 12 requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty if the appropriate application is made within sixty (60) 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 recommendation 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 15)
 For late payment of the 2018 or prior year's Real Property Tax
 TO THE PROPERTY TAX COMMITTEE for the 3/21/19 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Year	Recommendation
2/25/2019	Hilary Moore (Thomas & Claudia Moore JT)	22-18-478-052	2018	Grant
2/14/2019	Mehrdad Nasser-Moaddeli	28-07-281-026	2018	Deny
2/25/2019	Nicol Razon (Vina Amrita, Inc.)	16-31-456-007	2018	Grant
3/4/2019	Cindy England	28-27-155-015	2017	Deny
2/25/2019	Amy Corroon (5th East Partners, LLC 77.7%, Red Get Properties, LLC 22.3%)	16-06-206-019, 027, 020	2018	Deny
2/25/2019	Cyle Rasmussen	15-33-478-016	2018	Grant
3/4/2019	Gopi V Addanki	28-19-204-010	2018	Deny
2/25/2019	Daniel M Hooge (Jared & Heidi Gray)	27-29-305-004, 005,006 27-29-306-002, 003,004,005,006,007, 009,010	2015-2018	Deny
2/25/2019	Michael Johnson (Falls at Boulden Ridge HOA, Inc)	33-08-477-011	2014	Deny
2/22/2019	Soren Urry (Synergy Canyons, LLC)	27-01-351-034 27-01-351-033 27-01-301-009 27-01-301-008	2018	Deny
3/7/2019	Jeffrey Johannessen	27-36-404-002	2018	Deny
3/14/2019	Kristin Dike (Howard Unit Two, Inc)	22-32-102-053	2018	Deny
3/14/2019	Thomas & Brooke Hemingway	24-35-154-001	2018	Deny
3/4/2019	Dennis Borup (Borup Investments Brighton, LLC)	24-21-205-003	2018	Deny
3/16/2019	Jeremy Michel (M&M Holdings, Inc)	24-35-154-003	2017	Deny