



Council-Tax Administration

**Brad Neff**

Tax Administrator

Salt Lake County Government Center  
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March 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property tax (See list for recommendations, count of 8)

Council Members:

The Property Tax Committee, at a meeting February 17, 2022, reviewed 8 requests for refund or waiver of the penalty and interest imposed for late payment of 2021 or prior year's real property taxes. The late penalty and interest should be upheld for 2 of the requests and refunded or waived for 6 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 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'.

Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 8)  
 For late payment of the 2021 or prior year's Real & Personal Property Tax  
 TO THE PROPERTY TAX COMMITTEE for the 2/17/22 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
12/14/2021	Randall Harrington	28-07-178-017	2021	Grant waiver of penalty and interest if the remaining \$100 tax balance is paid on or before Monday March 21, 2022
1/21/2022	Stanley & Judith Pett, JT	26-13-229-018	2021	Grant
1/31/2022	Harold Goode, TR	21-04-215-009	2021	Grant
2/4/2022	Joni Jones	14-25-354-014	2021	Grant
2/7/2022	Harold & Patricia Howlett	22-19-252-005	2021	Grant
2/7/2022	Heather Larsen (Tom Turner, TR)	16-05-482-010	2021	Deny
2/10/2022	DFJ Group, LLC	15-25-404-015	2021	Grant
12/17/2021	Lake Eschenfelder, LLC	22-06-105-006	2021	Deny