



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

December 6, 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 3)

Council Members:

The Property Tax Committee, at a meeting on November 17, 2022, reviewed three 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 all three 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 recommendation 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'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 3)
For late payment of the 2021 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 11/17/22 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
11/8/2022	Julie Sharp	16-27-353-006	2018-2021	Deny
11/8/2022	Julie Sharp	16-27-353-018	2021	Deny
11/8/2022	James Adamson	16-18-230-022	2018	Deny