



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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January 16, 2025

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Dea Theodore, Chair

Re: Consideration of 2024 Veteran Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Celeste M. Rivard, Parcel # 28-18-477-072

Council Members:

The Property Tax Committee, at a meeting on January 16, 2025, considered an application for 2024 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 287.04

The refund formula for Veteran Exemption tax relief may be found in Utah Code 59-2-1905. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is \$1 or more. Property taxes and fees paid is an amount equal to the sum of the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption and the exemption the county grants for the calendar year. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid as not including amounts paid by a third party such as a buyer. In this case the calculation is: \$287.04 (taxes paid by claimant) + \$2,678.01 (tax relief) - \$2,678.01 (2024 taxes) = \$287.04 (eligible for refund). A claimant who is dissatisfied with the tax relief decision may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days after the final action of the county. The appeal should be filed with Council-Tax Administration who will forward the appeal to the State Tax Commission. They may access and print an appeal form from the Council Tax Administration website at <https://saltlakecounty.gov/tax-administration/tax-relief/>, or you may call Teresa at 385-468-8119 to request one.

Please refund any credit balance to Celeste M. Rivard at the address listed below.

Sincerely,

Brad Neff, Chair

cc: Treasurer
Treasurer – Abatement Office

Celeste M Rivard

