



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 Melanie Stucki to grant a primary residential exemption for the 2018-2019 tax years, and refund overpaid taxes on parcel 22-16-453-062 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 15, 2022, considered a request to grant a primary residential exemption for the 2018-2019 tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2019 tax year only.

The Claimant stated she was a private lender to the prior owners, who purchased the home in October 2018. As part of the purchase transaction, the Claimant loaned the money to the prior owners and retained a mortgage interest in the property. The prior owners defaulted on the mortgage and deeded the property to the Claimant in lieu of a foreclosure. The property was not the Claimant's primary residence; however, she had a beneficial ownership interest in the property and paid the taxes for the 2019 tax year.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2019 tax year only. The property was purchase in October 2018 by the prior owners, which was less than the requisite 183 days required to qualify for a primary residence. A refund of approximately \$3,217.84 is applicable, along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Melanie Stucki

cc Treasurer's Office