



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

June 5, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Pensco Trust Company, custodian FBO Randy Zinck to grant a primary residential exemption and refund taxes overpaid for the 2016-2017 tax years on parcels 15-01-283-064 and 15-01-283-065. (Recommend grant) AMENDED

Council Members:

The Property Tax Committee, at a meeting on May 17, 2018, considered a request to apply a primary residential exemption on the above mentioned parcels and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant provided documentation to verify the subject properties have been tenant occupied for the years requested. A 2018 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2016-2017 tax years. A prorated exemption would be applicable for 2016, from the date of purchase of May 11, 2016 to December 31, 2016, and a full exemption for 2017, on both parcels. A refund of approximately \$2,052.25 for parcel 15-01-283-064 and a refund of approximately \$4,157.85 for parcel 15-01-283-065 should be issued, along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

Brad Neff, Chair

Property Tax Committee

Cc Salt Lake County Treasurer

Randy Zinck