



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

July 10, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendations, count of 4)

Council Members:

The Property Tax Committee, at a meeting June 21, 2018 reviewed four requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty should be upheld for all four of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) 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 in order to avoid additional interest charges. A request to consider a waiver 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 4)  
For late payment of the 2017 or prior year's Real Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 6/21/18 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Recommendation
5/17/2018	(1) Leany, Gary W & Leticia; JT (2) Leany, Gary W & Leticia (Millcreek Main Street Property, LLC)	(1) 27-04-152-009 (2) 16-30-151-028	Deny
5/4/2018	Szubtarski, Paul	21-12-477-002	Deny
5/5/2018	Callaway, David D & Cher L; TRS (CL TRUST)	32-11-126-004	Deny
5/6/2018	Matt Lloyd (Absolute Title Agency)	22-17-333-008	Deny