



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 31, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by The View Homeowner's Association to correct a factual error in classification for the 2014-2016 tax years on parcel 30-06-432-023 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on July 19, 2018, considered the request for a factual error correction on the above mentioned parcel. The committee recommends the request be granted.

The District Attorney's office determined the parcel qualified as common area relative to a 2017 Board of Equalization appeal, and determined the property was exempt. Prior to 2013, the property was exempt, however the exemption was removed for the 2013 tax year and remained non-exempt until the 2017 appeal by the Claimant. The 2014-2016 tax years were referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request be granted. The outstanding balance for the 2014-2016 tax years should be abated in full.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc The View Homeowner's Association

cc Treasurer's Office