



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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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 William J. Newman to correct a land classification error for the 2012-2017 tax years on parcel 31-11-326-002 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on August 16, 2018, considered the request to correct a claimed erroneous assessment on the above parcel. The property owner ("Applicant") claimed the land was improperly classified as commercial rather than residential. The Applicant also claims that the greenbelt rollback tax was improperly calculated. The Committee recommends the request be denied.

In 2016, a portion of this parcel was deeded to Bluffdale City in conjunction with the development of a 32 unit residential project, which triggered the parcel to be removed from its rollback designation. The designated use as commercial was determined by Bluffdale City in accordance with the subject's location within a designated MU zone. The County Assessor's Office based its classification on Bluffdale City's zoning designation and a duty to consider the property's highest and best use. The Assessor completed an in-house review and reaffirmed the accuracy of the rollback taxes due.

In order to receive a refund under Utah Code § 59-2-1321, an applicant must point to an error that was readily apparent from the county records at the time the assessment was made. *Woodbury Amsource, Inc. v. Salt Lake County*, 2003 UT 28, ¶ 12. The Assessor relied on the zoning designation for assessing the property for commercial use and the applicant has not provided sufficient evidence to show this was an error that was readily apparent from the county records. It also appears the rollback tax was calculated correctly. For these reasons, the Committee recommends the Applicant's request be denied.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc William J. Newman
Newman Construction, Inc.

cc Treasurer's Office