



Council-Tax Administration
Brad Neff
Tax Administrator

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December 4, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Greenwood LLC to grant a refund of overpayment of property taxes for 2014-2017 due to a factual error on parcel 27-04-177-023 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 15, 2018 considered the above request to grant a refund due to a factual error for the 2014-2017 tax years. The Committee recommends the request be denied.

The Claimant had an appraisal completed in 2018, which indicated different square footage from the County records. The Assessor completed an onsite inspection in which corrections were made in the total square footage, resulting in a decrease to the record. The Claimant stated the property has been incorrectly assessed and is requesting a refund for the overpayment of taxes for the 2014-2017 tax years.

The discovery of the square footage discrepancy was not evident until the 2018 tax year. It is also evident that the Assessor was using the most reliable property information available in establishing the Claimant's annual assessments. It is also the property owner's responsibility to annually review their notice of valuation and to report any possible discrepancy. The District Attorney has opined that an overstatement of square footage if verified would not be considered an illegal or erroneous assessment.

Based on the information presented, the Committee recommends that the Claimant's request be denied.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Leasa Socci

cc Treasurer's Office