



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

January 8, 2019

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

Attn: Aimee Winder Newton, Chair

RE: Request by Trace and Shannon Johnson to grant a refund for a loss of equity and a refund of overpaid taxes for prior years due to a factual error on parcel 21-24-202-044 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on December 20, 2018 considered the above request to grant a refund due to a factual error. The Committee recommends the request be denied.

The Claimant had an appraisal completed in 2018 as part of the sale process of their home, which indicated different square footage from the County records. The Claimant stated they lost approximately five percent in the sale of the home due to the error in square footage. The Claimant stated the property had been incorrectly assessed and is requesting a refund for the overpayment of taxes for prior years and a reimbursement for a loss of equity in the sale.

The discovery of the square footage discrepancy was not evident until 2018 when the Claimant had an appraisal completed. 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 Trace and Shannon Johnson

cc Treasurer's Office

12-20-2018 2.1 Trace & Shannon Johnson