



Council-Tax Administration
Brad Neff
Tax Administrator

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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 Victoria Norton Strong to grant a refund of overpaid taxes due to a factual error for tax years 2011-2018 on parcel 27-19-101-011 (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 considered selling her home in 2018 and discovered a discrepancy in the square footage. The Claimant stated the property had been incorrectly assessed and is requesting a refund for the overpayment of taxes for tax years 2011-2018.

The discovery of the square footage discrepancy was not evident until 2018, when the Assessor completed an onsite inspection and measurement of the property. The correction was made for 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 Victoria Norton Strong

cc Treasurer's Office

12-20-2018 2.2 Victoria Norton Strong