



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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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 Lisa Sommer to grant a primary residential exemption and refund taxes overpaid for the 2017 tax year on parcel 24-27-232-043. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on December 20, 2018, considered a request to apply a primary residential exemption on the above mentioned parcel and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant provided documentation to verify the subject property has been their primary residence since June 27, 2017. A 2018 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2017 tax year, prorated from June 27, 2017 to December 31, 2017. This was the date she began using the property as her primary residence. A refund of approximately \$3,052.82 would be applicable along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

Cc Lisa Sommer

Treasurer's Office