



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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December 20, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: **Consideration of 2018 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Fred J. Luttmer Jr., Parcel # 21-06-251-009**

Council Members:

The Property Tax Committee, at a meeting on December 20, 2018, considered an application for 2018 Tax Relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief
Deny	Circuit Breaker and Indigent Relief

The refund formula for Circuit Breaker tax relief is in Utah statute 59-2-1220 (2)(b) which states, "A county or the commission granting an abatement or a credit to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more." The formula for refunds of Indigent relief in state statute 59-2-1109 is similar. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. Also, regarding Indigent relief, a claimant must occupy the residence for at least 10 months of the year for which relief is requested. If the claimant feels the County has improperly denied his request for relief, he may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration, who will forward the appeal to the State Tax Commission.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Fred J Luttmer Jr

