



December 20, 2018

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

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 Terry R. Anderson, Parcel # 16-08-254-022

Council Members:

The Property Tax Committee, at a meeting on December 20, 2018, considered an application for prorated 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	Amount of Relief
Approve	State Circuit Breaker	\$ 133.00
Approve	Local Circuit Breaker	\$ 113.18
Deny	Indigent	-

Indigent Tax Relief has been denied per Utah statute 59-2-1109 (4)(a)(ii) which states that a claimant must reside in the residence for no less than 10 months in the year for which tax relief is requested. A refund of Circuit Breaker relief is limited per Utah statute 59-2-1220 (2)(b) which states, "the county shall refund to the 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". 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. If the claimant feels the County has improperly denied the request for Indigent abatement, he/she 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.

Please refund any credit balance to Terry R. Anderson at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Terry R Anderson

