



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 29, 2019

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

Attn: Richard Snelgrove, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2018 or prior year's real property taxes (See list for recommendations, count of 17)

Council Members:

The Property Tax Committee, at a meeting January 17, 2019 reviewed 17 requests for waiver/refund of the penalty imposed for late payment of 2018 or prior year's real property taxes. The late penalty should be waived/refunded for 6 requests and upheld for 11 requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendation of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 17)
For late payment of the 2018 or prior year's Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 1/17/19 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Recommendation
12/19/2018	Aadil, Irshad A TR (FAM TRUST)	16-30-260-011	Deny
12/19/2018	Olsen, Dan T & Janice T; TRS	27-16-477-010	Grant
12/20/2018	Raedell Elizondo (Mountain Vista United Methodist Church)	27-04-152-011	Deny
12/20/2018	Wang, Xuming & Li, Minhua JT	28-10-102-017 28-08-402-011	Deny
12/20/2018	Richard L Clissold Investment Company, LLC	15-36-476-023-4002	Grant
12/26/2018	Ginger Tingey (Woodbury, Douglas C & Larue H; TRD Family Trust)	16-35-131-016 21-11-478-126 16-35-131-008	Grant
12/26/2018	Owens, Jonathan M & Rachel H; JT	24-35-151-005	Deny
12/27/2018	Ruth Jones (Southern Foods Group, LP)	15-17-300-004 15-17-300-003	Deny
12/27/2018	Cinbis, Can & Gulbachce, H. Evin; JT	16-36-153-024	Deny
12/27/2018	Hutchings, Gary	21-03-204-099	Deny
12/28/2018	Wood, Mark T	09-31-101-035	Grant
12/31/2018	Holland, Kevin R & Sharon A; JT	28-16-376-091	Deny
12/17/2018	Keith Stuck (Stuck, Melvin L & Florence M; TRS)	28-08-455-033	Grant
1/8/2019	Fred Tominaga (091, LLC)	22-36-152-010	Deny
1/9/2019	Mohamed Karim	16-05-386-006 27-17-151-088 22-29-279-004 27-02-452-009	Deny
1/9/2019	Eric Montague (Sojo Building, LLC/Sycamore Park, LLC)	27-22-276-060 27-22-178-007	Deny
1/9/2019	Bruce Vest (Raymond & Bonnie Vest)	08-26-328-014	Grant