



January 17, 2019

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 Mina S. Withers, Parcel # 22-09-432-086

Council Members:

The Property Tax Committee, at a meeting on January 17, 2019, 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	\$ 729.03
Deny	Indigent	-

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." 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. Indigent relief is denied due to state statute 59-2-1107 which states that an eligible claimant 'resides for not less than 10 months of each year in the residence for which the tax relief, deferral, or abatement is requested'. If the claimant feels the County has improperly processed their request for Circuit Breaker or Indigent tax relief, they 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 Mina S. Withers at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Mina S Withers

