



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 17, 2019

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 Veterans Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Itula S. Tupea, Parcel # 15-30-329-006**

Council Members:

The Property Tax Committee, at a meeting on January 17, 2019, considered an application for 2018 Veterans Exemption 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 | Veterans Exemption | \$ 900.78        |

The refund formula for Veterans Exemption tax relief is in Utah statute 59-2-1105 (4) which states, "A county that grants an exemption under Section 59-2-1104 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. Any person dissatisfied with the decision of the county concerning the determination of the Veterans Exemption may appeal that decision to the 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 Itula S. Tupea at the address listed below.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Itula S Tupea

