



Council-Tax Administration
Brad Neff
Tax Administrator

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February 26, 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 11)

Council Members:

The Property Tax Committee, at a meeting February 14, 2019 reviewed 11 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 4 requests and upheld for 7 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 11)
For late payment of the 2018 or prior year's Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 2/14/19 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Recommendation
1/10/2019	Anne Kelley (V. Blaine and Anne Kelley, TRS)	34-07-252-036	Grant
1/17/2019	Miriam Bushnell (TR)	16-04-105-014	Grant
2/4/2019	Rocky Olsen (Dene and Dorothy Olsen)	16-26-176-037	Grant
1/2/2019	Annie Melek- UnitedHealth Group (Evergreen Utah, LLC)	15-19-426-007	Deny
1/22/2019	James Mann	22-18-176-015 28-10-252-011	Deny
1/18/2019	Whitney Pye (Whitney and Jason Pye)	28-28-427-028	Deny
1/15/2019	Drew Johnson (Johnson, Drew and Katherine B; JT)	28-18-206-006	Deny
1/17/2019	Safeta Nuhanovic (Zijad and Safeta Nuhanovic, JT)	16-29-456-042	Deny
1/10/2019	Everen Brown (Rose and Everen Brown; JT)	16-34-432-005	Deny
1/22/2019	Telecia Morris (Healthcare Portfolio IV DST)	16-32-302-015 16-32-305-016 16-32-302-017	Deny
12/12/2018	Bonnie Bowman	16-05-133-018	Grant