

Council-Tax Administration Brad Neff

Tax Administrator

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June 4, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Bennet Hess to grant a primary residential exemption on parcels 17-15-376-004 and 17-15-376-005 for the 2017 tax year (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on May 16, 2019, considered the above request. The Claimant is requesting the residential exemption be reinstated for the 2017 tax year, along with a refund of all overpaid taxes, penalties and interest. The Claimant states the prior owner received the exemption, then it was removed and the property changed to a secondary residence when the Claimant purchased the property in September 2017. The 2018 residential exemption was applied appropriately through the Board of Equalization, and Research indicates that the residential exemption was applied to the property in 2017 and all taxes were correctly applied.

The Committee requests the request be denied as the exemption was already in place for the 2017 tax year. No further action is necessary.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

Bennett Hess

cc Treasurer's Office