



Council-Tax Administration  
Brad Neff  
Tax Administrator

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April 7, 2020

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

Attn: Max Burdick, Chair

RE: Requests for refund or waiver of the penalty and interest imposed for late payment of 2019 or prior year's real property tax (See list for recommendations, count of 6)

Council Members:

The Property Tax Committee, at a meeting March 26, 2020 reviewed six requests for refund or waiver of the penalty and interest imposed for late payment of 2019 or prior year's real property taxes. The late penalty and interest should be upheld for five requests and waived for one of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver/refund of the penalty and interest if the appropriate application is made within one hundred eighty (180) 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 recommendations 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/refund does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is written in a cursive, flowing style.

Brad Neff, Chair  
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 6)  
 For late payment of the 2019 or prior year's Real & Personal Property Tax  
 TO THE PROPERTY TAX COMMITTEE for the 3/26/20 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
2/27/2020	Spectrum Real Estate Investments, LLC	27-01-426-009 27-01-426-008	2018	Deny
3/2/2020	Anitra and Erik Kerr (Kerr Rev Tr)	22-14-178-043	2017-2019	Deny
3/9/2020	Mike & Carolyn Stipanov	33-16-126-009	2019	Deny
3/9/2020	Phong Tran	15-29-155-010	2019	Deny
3/10/2020	2254 E Parleys Terrace, LLC	16-22-328-012 16-22-328-008	2019	Deny
3/2/2020	Second South LLC	16-05-251-025	2019	Grant