



Council-Tax Administration  
Brad Neff  
Tax Administrator

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April 28, 2020

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

Attn: Max Burdick, Chair

RE: Request by Clint and Carla Ackerman to grant a factual error correction and refund all overpaid taxes for tax years 2015-2018 on parcel 20-36-278-023 (Recommend deny)

Council Members:

The Claimant filed an appeal with the 2019 Board of Equalization, citing an error in the number of bathrooms in the home. The Assessor's office corrected the error, which resulted in a slight decrease in market value. An erroneous assessment is based on the concept that a property has been incorrectly assessed as a result of a clerical error on the part of the County in which the correct information was "known or knowable" from the County records but was disregarded for whatever reason. The Assessor relied on the information to be correct, and subsequent discovery of errors in the data for a specific parcel does not give rise to a claim of erroneous assessment. The discovery of the factual error did not occur until 2019 and it is clear that the County relied on what it perceived to be accurate data with no indication that there was a clerical error on the part of the County or any disregard of the available information.

Based on the available information, the Committee recommends that the Claimant's request be denied.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

cc Clint and Carla Ackerman

cc Treasurer's Office