

## 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

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 Mark & Stefania Magidson to grant a primary residential exemption and refund all

over paid taxes for all prior tax year on parcel 15-01-283-074 (Recommend grant)

## Council Members:

The Property Tax Committee, at a meeting on April 16, 2020, considered a request to grant a primary residential exemption for all prior tax years on the above-mentioned parcel. The committee recommends the request be granted for the 2015-2018 tax years only.

The Claimant states their elderly parents have occupied the unit since the purchase in 1996, and at some point, the residential exemption was removed without their knowledge. Due to current statutes, only the 2015-2018 tax years are considered. Verifications were received and the 2019 tax year was approved by the Assessor's office.

Based on the available evidence, the Property Tax Committee recommends the request for a residential exemption be granted for the 2015-2018 tax years. A refund of \$7,331.18 would be applicable along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

Mark & Stefania Magidson 1411 Mockingbird Place Los Angeles, CA 90069

CC

Treasurer's Office