



Council-Tax Administration
Brad Neff
Tax Administrator

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September 1, 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 recommendation, count of 3)

Council Members:

The Property Tax Committee, at a meeting August 20, 2020 reviewed three 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 all three 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 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/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'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 3)
For late payment of the 2019 or prior year's Real & Personal Property Tax
TO THE PROPERTY TAX COMMITTEE for the 8/20/20 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel	Year(s)	Recommendation
8/5/2020	Scott Helm (5600 Associates, LLC)	14-26-426-006	2019	Deny
7/30/2020	Nathan and Kate Rhees	22-03-201-004	2019	Deny
8/13/2020	Farhad Iravani (Abacus One Investments, LLC)	21-01-427-013	2016-2019	Deny