



Council-Tax Administration
Brad Neff
Tax Administrator

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December 1, 2020

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

Attn: Max Burdick, Chair

RE: Request by Rulon Harper to grant a factual error correction and refund all overpaid taxes for tax years 2016-2019 on parcel 17-08-400-002 (Recommend grant)

Council Members:

The Claimant contends that Salt Lake County assessed and collected property taxes on this parcel in error, which included a non-existent shooting range. The Assessor's office completed an in-house review as part of the 2020 Board of Equalization, and determined the shooting range was added in error, and was subsequently removed from the 2020 assessment record. Aerial photographs maintained in the county records indicate that there was not a shooting range located on the subject property during tax years 2016-2019, and that it was error to have included the range in the assessment.

The Claimant has requested a refund for the 2016-2019 tax years. The corrected fair market value for these tax years is \$127,500.

As the error was readily apparent from the County records and the Claimant was damaged, the Committee recommends that the Claimant's request be granted, and that a refund be given based upon the corrected fair market value of the property for tax years 2016-2019, with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Rulon Harper

cc Treasurer's Office