



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

February 18, 2021

The Salt Lake County Council
2001 South State, N 2200
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

Re: **Consideration of 2020 Veteran Exemption After the Sale of the Property or Other Change in Ownership After the Lien Date for Carol A. Payne, Parcel # 27-28-101-024**

Council Members:

The Property Tax Committee, at a meeting on February 18, 2021, considered an application for 2020 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,766.57

The refund formula for Veteran Exemption tax relief may be found in Utah Code 59-2-1905. A county granting an abatement, credit, or exemption to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due if that amount is \$1 or more. Property taxes and fees paid is an amount equal to the sum of the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption and the exemption the county grants for the calendar year. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid as not including amounts paid by a third party such as a buyer. In this case, the calculation for an owner with a 50% interest in the property is: \$1,766.57 (taxes paid by claimant) + \$1,995.57 (tax relief) - \$1,995.57 (2020 taxes) = \$1,766.57. A claimant who is dissatisfied with the tax relief decision may appeal to the Utah State Tax Commission. Appeal forms may be requested from Council-Tax Administration by calling 385-468-8119. The appeal must be filed within 30 days of this notification. The appeal should be filed with Council-Tax Administration who will forward the appeal to the State Tax Commission.

Please refund any credit balance to Carol A. Payne at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee
cc: Treasurer & Treasurer Abatement Office

Carol A Payne

