



April 27, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Salt Lake City Corporation to grant a factual error correction and abate all delinquent taxes owed for the 2016 tax year on parcels 16-06-331-002-0000-101 and 16-06-331-002-0000-102 (Recommend grant)

Council Members:

The property is mixed-use retail, currently rented by a for profit tenant. Salt Lake City Corporation, an exempt entity, owns the building. The property was purchased by Salt Lake City Corporation in November 2015. An In-House appeal was filed with the Board of Equalization in December 2015, to reflect that the owner was entitled to a prorated exemption for 2015, however the exemption status was not changed for 2016. The Claimant based their appeal on the allegation that the subject property was erroneously assessed under Utah Code § 59-2-1321, claiming that it should have been readily apparent from the County records that it was an exempt entity and that a property tax should not have been assessed against the property. The Claimant has requested that all delinquent taxes be abated for the 2016 tax year, including penalty, interest, and administrative fees.

Pursuant to §59-2-1321, Utah Tax Code, the Salt Lake County Legislative Body has been granted the authority to abate or refund a property tax if it has been determined that the tax has been erroneously or illegally collected. Based on Utah law, the error must be readily apparent from the county records. In this case, it was readily apparent from the county records that Salt Lake City Corporation, an exempt entity, owned the property for the 2016 tax year and the property should not have been assessed a property tax.

The Property Tax Committee recommends the Claimant's request be granted. An abatement of the 2016 property tax of \$9,031.46 plus any penalty, interest, and tax administration fees imposed, is applicable and shall be processed by the Treasurer's office.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Salt Lake City Corporation cc Treasurer's Office
Attn Daniel Rip
451 S State Street Room 425
SLC, UT 84114