



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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May 20, 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 Tax Relief After the Sale of the Property or Other Change in Ownership After the Lien Date for Elaine M. Densley, Parcel # 15-28-329-025**

Council Members:

The Property Tax Committee, at a meeting on May 20, 2021, considered an application for 2020 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief
Deny	Circuit Breaker

The refund formula for Circuit Breaker tax relief may be found in Utah Code 59-2-1220 from 2020. A county granting an abatement to a person under Section 59-2-1220 shall refund to that person an amount equal to the amount by which the person's property taxes paid exceed the person's property taxes due, if that amount is \$1 or more. State Tax Commission appeal # 17-2022 further defines a claimant's property taxes paid to be the sum of property taxes the claimant paid plus the amount of their tax relief credit or abatement and does not include amounts paid by a third party such as a buyer. In this case, a settlement statement was submitted, but it does not indicate any amount paid by claimant, so the calculation is: \$757.07 (taxes paid by claimant prior to sale) + \$877.33 (tax relief) - \$1,634.40 (2020 taxes due) = \$0.00. Since the sum is not over \$1.00, the claimant is not eligible for a refund. If the claimant is aggrieved by the denial in whole or in part of relief claimed feels the County has improperly processed his or her request for Circuit Breaker tax relief, he or she may appeal to the Utah State Tax Commission. 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.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Elaine M Densley

