

20-114-0003 Randy Rees ETAL

Secondary			Primary					
market	taxable	net asmt char	tax rate			direct	net asmt char	difference
2023	MV	TV	2023	MV	TV	0.009383		
0.00			*this will be addressed for 2023 taxroll which is finalized May 2023					
2022	MV	TV	2022	MV	TV	0.009383	24.00	
	363,000	363,000	3406.03	363,000	199,650		1873.32	1532.71
2021	MV	TV	2021	MV	TV	0.010106	24.00	
	231,000	231,000	2334.49	231,000	127,050		1283.97	1050.52
2020	MV	TV	2020	MV	TV	0.011002	24.00	
	200,000	200,000	2200.40	200,000	110,000		1210.22	990.18
2019	MV	TV	2019	MV	TV	0.011493	24.00	
	196,000	196,000	2252.63	196,000	107,800		1238.95	1013.68
			total overage:				\$	4,587.09

This parcel was purchased by Randy Rees, Gerald Rees & WF Louise Rees. The Warranty deed was recorded on December 16, 2016 E# 2831603. The "after recording return to" was identified as "Randy Rees, 5251 East Highway 39 #23, Huntsville, UT 84317. Randy Rees never received the valuation notice or the tax bill due to mail is not received at his situs address. Primary residential properties are not typical in Pineview Summer Homes where Randy Rees property is located. Randy Rees updated his mailing address with the Weber County Recorder's office on February 14, 2023 to a PO Box 3381, Ogden, UT 84409-1381. Randy Rees is requesting a refund of overpayment due to this being his primary resident since 2016. Weber County Code - Sec 2-11-7 limited to a maximum of four years before the year in which the refund application is received by the County. The County will not change the taxable status of a parcel of property for a previous tax year unless a timely appeal is filed with the Board of Equalization. Unfortunately, an appeal was not filed timely for the prior tax years with the Board of Equalization. The primary residential declaration was received on February 24, 2023. The primary residential exemption is applied for the 2023 tax year.

Sec 2-11-7 Time Limit For Property Tax Refunds

- (a) Property tax refunds that are authorized by state law and granted by the County shall be limited to a maximum of four years before the year in which the refund application is received by the County. As an exception, if a Board of Equalization appeal that is filed after the end of the year is considered timely under the law, a refund may be granted for up to the four years before the tax year addressed in the Board of Equalization appeal.
- (b) Unless required by law, refunds are discretionary and may be denied or may be granted for fewer than four years, depending on the circumstances.
- (c) The County will not change the taxable status of a parcel of property for a previous tax year unless a timely appeal is filed with the Board of Equalization.