



Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 9, 2020

The Salt Lake County Council
Attn: Max Burdick
2001 South State Street N2-200
Salt Lake City, UT 84190-1010

Re: 2019 Delinquent taxes
Parcel No: 22-18-376-029-6000
Name: University of Utah
% Washington Federal Savings

Honorable Council Chair Max Burdick,

We recommend that you reduce the 2018 delinquent general property taxes on the above-named parcel from \$4,253.90 to \$-0- .

The lease was terminated with Washington Federal Savings April 30, 2018. An action thru an In-House Board of Equalization action was incorrect at 33% exempt. The correct percent exempt should have been 67% exempt based on the termination date.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate (refund, if paid) property taxes as indicated plus penalty and interest.

Respectfully,

A handwritten signature in cursive script that reads 'Kevin Jacobs'.

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy Assessor

cc: Salt Lake County Assessor's Office
Attn: Susan Yoshinaga

DC/kh

REFERENCE PARCEL NUMBERS:

FROM TS/22-18-376-019-0000

2018 22-18-376-029-6000
UNIVERSITY OF UTAH
%WASHINGTON FEDERAL SAVINGS
425 PYKE ST
SEATTLE WA 98101

PRIVILEGE TAX ON: BEG S 33.592 FT & E 1461.09 FT FR SW COR
SEC 18, T2S, R1E, SLM; N 4^37' E 200 FT; S 88^07'29" E 110
FT; S 4^37' W 200 FT; NW'LY ALG CURVE TO R 110.006 FT TO
BEG.

2018 22-18-376-029-6000
ID NUMBER: 0000
DISTRICT: 21
B OF E: 08/14/2018
AMEND NOTICE:

TAX CLASS 1: PR
TAX CLASS 2:
TAX CLASS 3:
TAX SALE: Y

ATT GARB: N
ATT PERS PROP: N
MTG HLDR: 0000
BANKRUPT YR:
APPENDIX YR:

RELIEF
VETERAN: 0.00
BLIND: 0.00
LOC CRC BR: 0.00
ST CRC BR: 0.00
INDIGENT: 0.00
DISABL: 0.00
HARDSHIP: 0.00

* DELQ BAL OUTSTANDING **
*** DELQ BAL TO PIRD ****
***** PRO RATED *****

T A X C A L C U L A T I O N S

LAND:	266,800		+ RETURNED CHECK:	0.00
+ BUILDINGS:	876,600		= TOTAL CHARGES:	8,382.56
= FULL MARKET VAL:	1,143,400		- TAX RELIEF:	0.00
- GREENBLT REDUCT:	0		- PREPAYMENTS:	0.00
- EXEMPT REDUCTION:	377,310		= TOTAL TAXES DUE:	8,382.56
- STATUTE REDUCT:	0		- COLLECTIONS:	4,128.66
- RESIDENT EXEMPT:	0		= BALANCE DUE:	4,253.90
= TAXABLE VALUE:	766,090			
- VETERAN EXEMPT:	0		PENALTY AMOUNT:	0.00
- BLIND EXEMPT:	0		RET CK FEE PD:	0.00
= RESIDUAL VALUE:	766,090			
* TAX RATE:	.0109420		REFUND CHECK AMT:	
= COMPUTED TAXES:	8,382.56			

COLLECTIONS
PREPAY: 0.00
PAYMENT: 4,128.66
REC/TRN: 50870108 / 88
REC DATE: 10/26/2018
MACH/RUN: 40 / 3418
PAID PROTEST: N

-----> END OF PARCEL: 22-18-376-029-6000 <----- END OF PARCEL

*lease terminated on 4/30/2018
246/365 = .67
should be 67% exempt
Not 33*

PIRDM605

SALT LAKE COUNTY TREASURER
STATEMENT OF DELINQUENT TAXES (RS)

03/05/2020
12:59:39

22-18-376-029-6000 PS ___ CATEGORY 202 GENERAL PROP

UNIVERSITY OF UTAH
%REAL ESTATE ADMINISTRATION
505 S WAKARA WY
SALT LAKE CITY
UT 84108-1212-05

MEMOS

ADDRESS SUPR
ID 21633138

LAST ACTION 02/09/2019 12.28.40 LAST PMT

----- AMOUNTS DUE -----

YEAR	DST	TAXES	PEN + FEE	INT PERIOD	RATE	INTEREST	YEAR TOTAL
2018	21	4,253.90	106.35	010119-030420	.0845	433.04	4,793.29
2019	21			010120-030420	.0775		

INTEREST CREDIT
END OF YEAR DATA

RETURN CHECK FEE

ADMIN FEE

TOTAL AS OF 03/05/2020 4,793.29

PF2=PRNT PF3=LST PF4=MENU PF5=SEGS PF6=MEMO PF7=PRV PRCL PF8=NXT PRCL PF9=TRAN
PF10=LEGAL PF11=PRV YRS PF12=NXT YRS PF13=DEFR PF14=PEN/FEE PF15=AUD CERT

Kim Hansen

From: Melissa Kelly
Sent: Friday, March 6, 2020 12:16 PM
To: Vicki Mason; Jennifer Fresques
Cc: Kim Hansen
Subject: RE: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg - Not Delinquent

Vicki,

Kim is going to do a Board Letter to the County Council to cancel the delinquent tax notice for parcel 22-18-376-029-6000. The request to cancel the tax notice will be on the council's agenda for March. Please disregard the tax notice.

Melissa

From: Vicki Mason <vicki.mason@utah.edu>
Sent: Wednesday, March 4, 2020 2:36 PM
To: Jennifer Fresques <JFresques@slco.org>; Melissa Kelly <MKelly@slco.org>
Subject: FW: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg - Not Delinquent

Jennifer or Melissa,

Attached is a delinquent notice on Parcel 22-18-376-029-6000 received today, 3/4/2020. I thought this got resolved last year. Please confirm when the County records have been updated accordingly.

Thanks.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Jennifer Fresques <JFresques@slco.org>
Sent: Monday, April 8, 2019 9:28 AM

To: Vicki Mason <vicki.mason@utah.edu>; Kim Hansen <KHansen@slco.org>; Ray Y. Lancaster <RLancaster@slco.org>; Bill Lifferth <WLifferth@slco.org>
Cc: Jonathon Bates <Jonathon.Bates@utah.edu>
Subject: RE: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg - Not Delinquent

Hi Vicki,

I spoke with Kim. They are, as you can imagine, rather swamped at the moment. However, I do know they intend to look this issue over and have a response to you in the next few days. I appreciate you checking in on that.

Thank you for your help and patience on this,

Jennifer Fresques
Commercial Quality Assurance Coordinator
Certified General Appraiser
Salt Lake County Assessor's Office
385-468-7991
Fax 385-468-8092

From: Vicki Mason [<mailto:vicki.mason@utah.edu>]
Sent: Monday, April 8, 2019 9:23 AM
To: Kim Hansen; Ray Y. Lancaster; Bill Lifferth; Jennifer Fresques
Cc: Jonathon Bates
Subject: RE: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg - Not Delinquent
Importance: High

Kim, Ray, Bill or Jennifer,

We just received the attached Delinquent Tax Notice that was sent to the Washington Federal offices in Seattle, Washington.

After meeting with Bill Lifferth and Jennifer Fresques last month, I mentioned the following to them in a 3/8/19 email that also copied Kim Hansen:

Parcel #22-18-376-019-0000 for 181 E 6100 S – The Washington Federal Bank tenant moved out on 4/30/18 and paid the adjusted tax in November. Although their lease information was sent in showing 66% Tax Privilege Percentage, somehow the Board of Equalization incorrectly recorded the Tax Privilege Percentage at 33%. I emailed Kim on 10/12/18 and on 1/2/19 to make sure this Parcel was corrected and to update the account showing no taxes due. The building was demolished in 2018.

Below are the email communications I had previously with Kim Hansen and Ray Lancaster regarding the parcel issue. What can be done to get this issue resolved?

Thanks.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Vicki Mason
Sent: Wednesday, January 2, 2019 5:06 PM
To: 'Kim Hansen' <KHansen@slco.org>; Ray Y. Lancaster <RLancaster@slco.org>
Subject: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg - Not Delinquent

Kim or Ray,

On December 6th, I sent Kim an email regarding Parcel #22-18-376-029-6000 showing on the delinquency report. In October, I never received a reply back from my email below to Kim. We had a 3rd party tenant in the building through April 2018 which was communicated to the County in August (see emails below).

As of today, the parcel is still listed as delinquent. What can be done to clear the amount listed?

Please let me know.

Thanks.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Vicki Mason
Sent: Friday, October 12, 2018 12:53 PM
To: Kim Hansen <KHansen@slco.org>

Cc: 'Pat Stevens' <Pat.Stevens@wafd.com>

Subject: Parcel #22-18-376-029-6000 for WA Fed Bank Bldg

Kim,

While Pat did forward the paperwork to me, I now see that the Board of Equalization made an error that will need to be fixed. OR can you explain why the Board decided upon only a 33% tax reduction when the documentation provided showed a 3rd Party tenant using the building for 4 months in 2018?

Thanks for your help getting this resolved.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Pat Stevens <Pat.Stevens@wafd.com>

Sent: Friday, October 12, 2018 11:32 AM

To: Vicki Mason <vicki.mason@utah.edu>; Kim Hansen <KHansen@slco.org>

Subject: RE: WAFD - Salt Lake County Tax Notice for 2018

The County gave the university a 33% tax exemption (the notice I sent you a couple months ago), that is why on the attached the balance due is \$8,382.56.

Regards,

Patrick Stevens
Corporate Real Estate Officer

Washington Federal.
invested here.

Corporate Office
425 Pike Street, Seattle, WA 98101
(206) 777-8365
pat.stevens@wafd.com

From: Vicki Mason [<mailto:vicki.mason@utah.edu>]
Sent: Friday, October 12, 2018 9:51 AM
To: Kim Hansen
Cc: Pat Stevens
Subject: FW: WAFD - Salt Lake County Tax Notice for 2018
Importance: High

Kim,

On August 8th you emailed me:

I am writing up our in house Board of Equalization items and I am working on parcel 22-18-376-019 tenant was Washington Federal Credit Union. Your e-mail stated that they moved out in April of 2018. Do you have a copy of the lease termination or some documentation that would verify this.

I replied: Attached is the 2nd amendment showing 4/30/18 as the final date. Let me know if anything is needed. I would like to see the prorated property tax amount due so that we can request Washington Federal to pay it directly to Salt Lake County.

You replied: Thank you! I will get this submitted today. Klm

Attached is the Tax Balance Statement from the SLCounty website and the Notice of Tax Changes for 2018. I believe the tax notice may have been sent directly to Washington Federal Savings in Seattle, Washington. The change between the the Tax Change Notice of \$12,511.08 and the Balance Due of \$8,382.56 is 67% of the total tax; however, we were expecting it to reflect just 33% of \$12,511.08 which would equal \$4,128.66 due.

Can you review this Parcel and get it updated to reflect the correct amount due?

Below is my correspondence with the bank to ensure taxes were paid. I have copied Pat Stevens on this email to advise him to pay \$4,128.66 while you work on getting the County records corrected.

The goal is to get the correct amount of taxes to be paid and to clear the Parcel's Tax Balance Due. If a different amount should be paid, please let us know.

Thank you.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Pat Stevens <Pat.Stevens@wafd.com>
Sent: Friday, October 12, 2018 10:19 AM
To: Vicki Mason <vicki.mason@utah.edu>
Subject: RE: WAFD - Salt Lake County Tax Notice for 2018

Hell Vicki,

We will send out a payment of \$2,766.25 to Salt Lake County right away. This represents 33% for Jan. 1- April 30, 2018 occupancy of the property by WAFD. Let me know if you have any questions. Thanks.

Regards,

Patrick Stevens
Corporate Real Estate Officer

Washington Federal.
invested here.

Corporate Office
425 Pike Street, Seattle, WA 98101
(206) 777-8365
pat.stevens@wafd.com

From: Vicki Mason [<mailto:vicki.mason@utah.edu>]
Sent: Thursday, October 11, 2018 7:27 PM
To: Pat Stevens
Subject: RE: WAFD - Salt Lake County Tax Notice for 2018

Pat,

Today we received our Tax Notices from Salt Lake County. I am assuming the tax notice for Parcel #22-18-376-029-6000 was sent directly to your offices in Seattle, WA. I did pull up the Balance Due to make you aware of the amount due. Please make sure it is paid by November 30, 2018. The county will assess late fees and interest in December.

Thanks.

Vicki Mason
Associate Director, Accounting & Finance

Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Vicki Mason
Sent: Monday, September 10, 2018 11:56 AM
To: 'Pat Stevens' <Pat.Stevens@wafd.com>
Subject: RE: WAFD - Salt Lake County Notices - Pro-rated Tax Amount Due

Pat,

Thank you for sending this notification. Since Washington Federal was using the building through 4/30/18, there will be property taxes assessed for those months which Washington Federal will need to pay in November 2018. September is when the County usually mails out Tax Notices.

Per the attached 2018 Proposed Property Tax Notice, 33% of \$12,511.08 equals \$4,128.66.

Let me know if you have any questions or concerns.

Vicki Mason
Associate Director, Accounting & Finance
Real Estate Administration
University of Utah
vicki.mason@utah.edu
801-581-5253

From: Pat Stevens <Pat.Stevens@wafd.com>
Sent: Monday, September 10, 2018 11:25 AM
To: Vicki Mason <vicki.mason@utah.edu>
Subject: WAFD - Salt Lake County Notices

Hello Vicki,

Please see the attached. The county assessor's office still sending notices to WAFD's corporate office.

Regards,

Patrick Stevens

Corporate Real Estate Officer

Washington Federal.
invested here.

Corporate Office
425 Pike Street, Seattle, WA 98101
(206) 777-8365
pat.stevens@wafd.com

Confidentiality Notice: This email and its attachments are confidential. If you received this email in error, please notify the sender and delete immediately. Thank you. Washington Federal NMLS
Company #410394



VTDI 33-10-251-077-0000
WAYMAN, SHEM

DIST 45

TAX CLASS

UPDATE
LEGAL
PRINT

TOTAL ACRES
REAL ESTATE
BUILDINGS
TOTAL VALUE

1.75

14457 S 1625 W
BLUFFDALE UT

NO:

84065

EDIT 1

FACTOR BYPASS

F10-MORE BK/PG

LOC: 14457 S 1625 W

EDIT 0

BOOK 10597

PAGE 6531

DATE 01/17/2018

SUB: SEC 10 TOWNSHIP 4S RNG 1W

TYPE SECT PLAT

03/09/2020

PROPERTY DESCRIPTION FOR TAXATION PURPOSES ONLY

BEG N 870.35 FT & E 484.08 FT FR CEN OF SEC 10, T4S, R1W,
SLM; N 132.22 FT M OR L; N 4-02'06" E 7.92 M OR L FT; E
629.95 FT M OR L; S 51- W 222.68 FT; W 457.45 FT TO BEG.

less homesite

PFKEYS: 1=RXPH 4=VTAU 6=NEXT 7=RTRN VTAS 8=RXMU 10=VTBK 11=RXPN 12=PREV

VTDI 33-10-251-043-0000
WAYMAN, SHEM

DIST 45

TAX CLASS

UPDATE
LEGAL
PRINT

TOTAL ACRES
REAL ESTATE
BUILDINGS
TOTAL VALUE

1.14

14457 S 1625 W
BLUFFDALE UT

NO:

84065485157 EDIT 1

FACTOR BYPASS

LOC: 1640 W 14600 S

EDIT 0

BOOK 10469

PAGE 3440

DATE 09/01/2016

SUB: SEC 10 TOWNSHIP 4S RNG 1W

TYPE SECT PLAT

03/09/2020

PROPERTY DESCRIPTION FOR TAXATION PURPOSES ONLY

BEG N 177.54 FT & E 314.08 FT & N 25 FT FR CEN SEC 10, T 4S,
R 1W, SLM; N 459.58 FT; E 194.07 FT; S 122.68 FT; S 47-48' W
147.25 FT; S 138 FT; W 80 FT; S 100 FT; W 5 FT TO BEG. 1.14
AC M OR L. 5741-0664 5901-0007 6219-2223 7813-2687
8396-17208687-0287

PFKEYS: 1=RXPH 4=VTAU 6=NEXT 7=RTRN VTAS 8=RXMU 10=VTBK 11=RXPN 12=PREV

Green belt