



Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

February 12, 2020

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

Re: Real Property Tax
Parcel No: 33-22-151-002
Name: Shirley Butterfield, LTD

Honorable Council Chair: Max Burdick

We recommend that you reduce the rollback taxes on TC#8065 from \$20,385.49 to \$15,257.74 on the above referenced parcel.

The above referenced parcel was granted a reduction of the 2018 market value by the Utah State Tax Commission and therefore the rollback taxes should also be adjusted down to reflect that change.

Upon approval, please authorize the Salt Lake County Treasurer's office to refund rollback taxes as indicated

Respectfully,

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

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy Assessor

DC/kh

enclosures

ROLLBACK TAX NOTICE

Treasurer's Control #
 Parcel #: 33-22-151-002
 Acreage: 5
 Location: 15928 S ROCKWELL PARK CV

Date of Inquiry: 01/09/20
 Date Subject to Rollback:
 Date Lien Recorded:
 Recorder's Entry #:

Ownership: SHIRLEY BUTTERFIELD, LTD
 Address: 12256 S 4000 W
 RIVERTON, UT 84096

New Owner:
 Address:

*updated Rollback based on
 stc decision*

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION

Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2015	33-22-100-023	5	16.71	0.299	\$601,600	\$179,999	70	0.0155550	\$2,799.88	GRAZE 3	\$70	\$1.09
2016	33-22-100-023	5	16.71	0.299	\$752,000	\$224,998	70	0.0154600	\$3,478.48	GRAZE 3	\$70	\$1.08
2017	33-22-151-002	5	16.53	0.303	\$595,100	\$180,018	70	0.0148320	\$2,670.02	GRAZE 3	\$75	\$1.11
2018	33-22-151-002	5	16.53	0.303	\$99,180	\$30,002	70	0.0146660	\$440.01	GRAZE 3	\$70	\$1.03
2019	33-22-151-002	5	16.53	0.303	\$1,344,700	\$406,772	70	0.0144420	\$5,874.60	GRAZE 3	\$65	\$0.94
Totals:									\$15,262.99			\$5.25

Total Market Taxes Due: \$15,262.99
 Total Greenbelt/FAA Taxes Due and /or Paid: \$5.25
TOTAL ROLLBACK TAXES DUE: \$15,257.74

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 S STATE STREET SUITE N1-200 SALT LAKE CITY UT 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer: Date: By:	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY
<p style="color: red; font-weight: bold;">THIS IS NOT A BILL FOR INFORMATION ONLY</p> <p style="color: red; font-weight: bold;">WITHDRAWAL OF APPLICATION MUST BE RETURNED WITH PAYMENT</p>	Deputy County Assessor
<p style="color: blue; font-weight: bold;">PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.</p>	Notary Public Seal
Prepared by: MK	

ROLLBACK TAX NOTICE

Treasurer's Control # 8065
 Parcel #: 33-22-151-002
 Acreage: 5
 Location: 15928 S ROCKWELL PARK CV

Date of Inquiry:
 Date Subject to Rollback: 01/09/20
 Date Lien Recorded: 01/09/20
 Recorder's Entry #:

Ownership: SHIRLEY BUTTERFIELD, LTD
 Address: 12256 S 4000 W
 RIVERTON, UT 84096

New Owner:
 Address:

Original Rollback.

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION												
Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2015	33-22-100-023	5	16.71	0.299	\$601,600	\$179,999	70	0.0155550	\$2,799.88	GRAZE 3	\$70	\$1.09
2016	33-22-100-023	5	16.71	0.299	\$752,000	\$224,998	70	0.0154600	\$3,478.48	GRAZE 3	\$70	\$1.08
2017	33-22-151-002	5	16.53	0.303	\$595,100	\$180,018	70	0.0148320	\$2,670.02	GRAZE 3	\$75	\$1.11
2018	33-22-151-002	5	16.53	0.303	\$1,255,000	\$379,638	70	0.0146660	\$5,567.76	GRAZE 3	\$70	\$1.03
2019	33-22-151-002	5	16.53	0.303	\$1,344,700	\$406,772	70	0.0144420	\$5,874.60	GRAZE 3	\$65	\$0.94
Totals:									\$20,390.74			\$5.25

Total Market Taxes Due: \$20,390.74
 Total Greenbelt/FAA Taxes Due and /or Paid: \$5.25
TOTAL ROLLBACK TAXES DUE: \$20,385.49

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer: Date: By:	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY
<p style="color: red; font-weight: bold;">ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY _____ WILL BE SUBJECT TO INTEREST AT _____% UNTIL PAID.</p> <p style="color: blue; font-weight: bold;">PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.</p> <p style="color: red; font-weight: bold;">UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.</p>	Deputy County Assessor Notary Public Seal
Prepared by: MK	

BEFORE THE UTAH STATE TAX COMMISSION

SHIRLEY BUTTERFIELD LTD, Petitioner, v. BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH, Respondent.	STIPULATION AND ORDER OF APPROVAL Appeal No. 19-1154 Parcel No. 33-22-151-001-0000, 33-22-151-002-0000 and 33-21-226-005-0000 Tax Type: Property Tax Tax Year: 2018 Judge: Chapman
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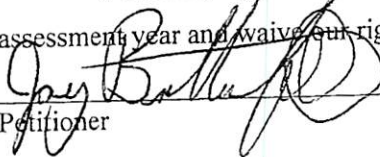
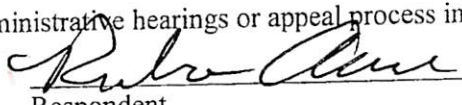
STIPULATION

Petitioner ("taxpayer") brings this appeal from the decisions of the Salt Lake County Board of Equalization ("County") under Utah Code Ann. §59-2-1006. However, the parties have reached an agreement in this matter and hereby stipulate to the market values as listed below:

Parcel No. 33-22-151-001

	Prior Market Value		Stipulated Market Value	
	Primary	Secondary	Primary	Secondary
Land	\$ _____	\$ <u>2,013,800</u>	\$ _____	\$ <u>77,700</u>
Buildings/ Improvements	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL		\$ <u>2,013,800</u>		\$ <u>77,700</u>

We hereby agree that the above-captioned appeal be resolved based on this stipulation for the 2018 assessment year and waive our rights to any further administrative hearings or appeal process in this matter.


Date 12/10/19
 Date 12-10-2019

_____ Date _____ Respondent _____ Date _____

Explanation: _____

PARCEL 33-22-151-002

	Prior Market Value		Stipulated Market Value	
	Primary	Secondary	Primary	Secondary
Land	\$ _____	\$ <u>1,255,000</u>	\$ _____	\$ <u>99,180</u>
Buildings/ Improvements	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ <u>1,255,000</u>	\$ _____	\$ <u>99,180</u>

PARCEL 33-21-226-005

	Prior Market Value		Stipulated Market Value	
	Primary	Secondary	Primary	Secondary
Land	\$ _____	\$ <u>1,240,900</u>	\$ _____	\$ <u>44,820</u>
Buildings/ Improvements	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ <u>1,240,900</u>	\$ _____	\$ <u>44,820</u>

PARCEL _____

	Prior Market Value		Stipulated Market Value	
	Primary	Secondary	Primary	Secondary
Land	\$ _____	\$ _____	\$ _____	\$ _____
Buildings/ Improvements	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____	\$ _____	\$ _____

Petitioner's Initials: JB

Respondent's Initials: R.A.



: GB 0002

D061

Scott Tingley
Salt Lake County Auditor
 Clerk of the Board of Equalization
 2001 South State Street N3-300 - PO Box 144575
 Salt Lake City, Utah 84114-4575
 Tel: 385-468-7200
 Email: propertytaxappeals@slco.org

April 11, 2019

SHIRLEY BUTTERFIELD, LTD
 12256 S 4000 W
 RIVERTON UT 84096-7321

RE: Notice of final decision on 2018 appeal - Parcel No. **33-22-151-002-0000**

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal denied any adjustment to the market value and taxable status of the property as shown:

	<u>Original valuation from valuation notice</u>	<u>Valuation as adjusted by the Board</u>
Total GB land Value with Bldgs	\$ 230	\$ 230
Total Fair Market Value	\$ 1,255,000	\$ 1,255,000

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

The denial of adjustment is effective immediately. If you are not satisfied with the decision made by the Salt Lake County Board of Equalization, you may file an appeal to the Utah State Tax Commission on the enclosed appeal form. The appeal must be filed at the address shown at the top of this letter on or before the 13th day of May, 2019.

DO NOT forward your appeal directly to the Utah State Tax Commission as this will only delay your appeal. The County is required to provide all documents associated with the original filing and this decision when forwarding the appeal to the State Tax Commission.



The above decision results in the following amount of taxes due:

	2018 Property Taxes		
	Taxable Value	230	
	Vet/Blind Exempt	0	
	Residual Value	230	
	Tax Rate	<u>.0146660</u>	
	Computed Taxes		3.37
	Attached Personal Property		0.00
	Certifications		<u>0.00</u>
	Total Charges		3.37
	Tax Relief	0.00	
	Prepayments	0.00	
Tax Classes: GB	Collections		3.37
	Penalties		<u>0.00</u>
		2018 Due =	0.00

AMOUNT IS SUBJECT TO PENALTY AND INTEREST. CALL TREASURER FOR PAY OFF.

PLEASE DETACH AND RETURN ONLY THE STUB WITH TAX PAYMENT



Before the Utah State Tax Commission
Request for Redetermination of County Decision

TC-194
Rev. 5/13

Owner/Taxpayer Information

Owner/Taxpayer
Shirley Butterfield, LTD

Mailing address
**12256 S 4000 W
Riverton, UT 84065**

Daytime phone number Fax number

Email address

If applicable, I authorize the person at right as my representative to discuss and share information concerning this appeal with the Utah State Tax Commission

Representative Information*

Representative name
Scenic Development, Inc-Kim Rindlbacher

Mailing address
**14572 S. 790 W. Ste A100
Bluffdale, UT 84065**

Daytime phone number Fax number
801-258-1237

Email address
kim@scenicdev.com, michelle@scenicdev.com

*The representative may complete, sign and submit this form to the County Auditor if he or she has Power of Attorney (POA) on file with the county. The POA must be submitted to the Tax Commission prior to the mediation or hearing

If you need help with this form, contact the Tax Commission, Appeals Unit at 801-297-3900

Property Information

NOTE: You may use a single form for multiple parcels only if they share the same ownership and are related parcels. If more than one parcel, you must list all parcel numbers on this form.

Parcel number 33-21-151-002 Tax assessment year: 2018 County SL

Location or address of property: 15928 S. Rockwell Park Cove, Herriman Tract of land-16.53 acres

Property Type:

- | | | |
|--|--|---|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Duplex or triplex | <input type="checkbox"/> Secondary residence (e.g. cabin) |
| <input type="checkbox"/> Apartment building (four or more units) | <input type="checkbox"/> Commercial | <input type="checkbox"/> Industrial |
| <input type="checkbox"/> Vacant land residential | <input type="checkbox"/> Vacant land commercial/industrial | <input checked="" type="checkbox"/> Agricultural |
| <input type="checkbox"/> Personal property | <input checked="" type="checkbox"/> Greenbelt | |

Primary reason for appeal:

- Valuation Equalization to comparable properties Eligibility for exemption Misclassification Eligibility for abatement or deferral

If you are contesting the assessed value of the property, state your estimate of value: \$99,180

NOTE: If contesting the county's determination of fair market value, you must provide information to establish the fair market value of your property on January 1 of the year you are appealing.

Requirements & Signature - Check all boxes and sign

- I understand I must complete this form and file it with the County Auditor within 30 days after the date of the county decision.
- I understand my appeal may be set for mediation and I will have the option to participate in mediation or proceed to a hearing.
 Check here if you may want to participate in those proceedings by telephone.
- I understand if I proceed to a hearing, I must provide information supporting my position to the county and to the Utah State Tax Commission Appeals Unit 10 business days before the scheduled hearing and that notice of the scheduled hearing date with addresses for the county and the Appeals Unit will be mailed to me. I further understand if my information is not provided as directed, my information might not be accepted at the hearing.

Owner/Taxpayer name (print)
Shirley Butterfield, LTD

Signature

Date:
5-7-19

Below this line to be completed by the County Auditor

By submitting this form to the Tax Commission, I certify the county heard the owner/taxpayer's appeal, the date of the county decision provided below and that the Request for Reconsideration was timely received in my office. I understand all applicable documents required under Tax Commission Administrative Rule R367-1A-3(2) must be submitted to the Tax Commission with this form. Please initial _____

Date of county decision Original assessed value Value determined by county County taxes due

SHIRLEY BUTTERFIELD, LTD DIST 70
 LOC 15928 S ROCKWELL PARK CV NEXT

MTG HOLDER 0000 + BUILDINGS 1,255,000
 ALTERNATE 0000 = FULL MARKET VAL 1,255,000

APPENDIX YR 0000 - GREENBLT REDUCT 1,254,770
 BNKRPT YEAR 0000 - EXEMPT REDUCTN 0

BNKRPT CHAP 0000 - STATUTE REDUCT 0
 BKRP CASE 0000 - RESIDENT EXEMPT 0

MH BNK CASE 0000 - TAXABLE VALUE 230
 R E L I E F 0000 - VET/BLND EXEMPT 0

VETERN 0000 - RESIDUAL VALUE 230
 BLIND 0000 * TAX RATE 0.146660

BRD LT 0000 = COMPUTED TAXES 3.37
 C/B BL 0000 + RETURNED CHECK 0.00

BL DATE 04/17/2019 = TOTAL CHARGES 3.37
 COLLECT IONS 0000 - TAX RELIEF 0.00

MPP 0000 - PREPAYMENTS 0.00
 RUN 8530 3.37 = TOTAL DUE 3.37

MACH 071 0.00 - COLLECTIONS 3.37
 TRAN 2 0.00 = BALANCE DUE 0.00

NUMBR 115004 00/00/0000 REASON -

RECEIPT DATE 11/16/2018 COLLECTION MODIFICATION

BY 00000000 OFFICE

PREPAY 0.00

PAYMENT 3.37

PENALTY 0.00

RET CK FEE PAID 0.00

HRDSHP 0.00

DISABL 0.00

INDGNT 0.00

ST CB 0.00

LOC CB 0.00

PRINT P - PUP -

TX SALE BOFE_X

ATT PERS PROP

SPEC IMP

WEED/DEMO

ATT GARBAGE

1,255,000

3.37

99,120 M

8.2



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

ROSWELL ROGERS
Senior Advisor
RRogers@slco.org

STUART TSAI
JD, MPA
Property Tax
Division Administrator
STsai@slco.org

**OFFICE OF THE
SALT LAKE COUNTY
AUDITOR**
2001 S State Street, N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711
1-866-498-4955 / fax



January 21, 2020

Honorable Council of Salt Lake County
2001 South State Street, N2-200
Salt Lake City, UT 84190-1000

Attention: Max Burdick, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order – Greenbelt
Rollback Calculation only
Board Letter: 20012
Parcel Numbers: See attached

Shirley Butterfield, LTD
12256 S 4000 W
Riverton, Utah 84096

Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2018 Market Values of property assessed under the Farmland Assessment Act (Greenbelt). The 2018 market values were adjusted as shown on the attached list and results in no change in taxes.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Assessor to adjust their records accordingly.

If you have questions on this matter, please contact the Property Tax Division at your convenience.

Sincerely,

Scott Tingley, CIA, CGAP
County Auditor

ST/pw
Cc: All Council Members, Council Clerk
Enclosures

TO: K. WAYNE CUSHING, COUNTY TREASURER
THE SALT LAKE COUNTY COUNCIL
APPROVED (✓) DENIED ()
THIS LETTER AT ITS MEETING HELD ON

January 28, 2020
SHERRIE SWENSEN, COUNTY CLERK

Linda C. Duffy
COUNCIL CLERK

Rollbacks?
Kim is checking.
33-22-151-002 needs
B/L TO ADJUST.

20-000 Ray
BOARD LETTERS

VTBL _____ MEMO _____ CHECK # _____
DATE 1-31-20 AMOUNT \$ _____
STATEMENT _____ COMPLETED BY [Signature] AUTHORIZED BY _____

taxpayer name Shirley Butterfield, LTD

parcel #	orig market value	revised market value
33-22-151-001	2,013,800	77,700
33-22-151-002	1,255,000	99,180
33-21-226-005	1,240,900	44,820
Only Market Values have been adjusted down.		
Greenbelt Values and Taxes remain the same.		

