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May 15, 2019

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

Attention: Richard Snelgrove, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order  
Board Letter: AU19044  
Parcel Number: 16-05-476-026

Elizabeth Gardens, LTD



Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2018 Market Value on the above property from \$3,403,400 to \$3,318,400. This changes the 2018 property taxes from \$24,980.11 to \$24,356.23. The taxpayer has paid \$24,980.11 which results in an overpayment of \$623.88.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2018 taxes in the amount of \$623.88 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

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

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

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