

9.1



January 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$1,170,700 to \$1,005,700  
(Original \$1,170,700) State Tax Commission Order - Stipulation  
Board Letter: AU18014  
Parcel Number: 22-33-202-004

Richards, Linda & Douglas  
[Redacted]  
[Redacted]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$1,170,700 to \$1,005,700. This changes the 2016 property taxes from \$8,490.27 to \$7,293.64. The taxpayer has paid \$8,490.27 which results in an overpayment of \$1,196.63.

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 2016 taxes in the amount of \$1,196.63 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.

Sincerely,

*Scott Tingley*

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

2001 S State Street, N3-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711  
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9.2



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
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January 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$669,400 to \$635,900  
(Original \$669,400) State Tax Commission Order - Stipulation  
Board Letter: AU18015  
Parcel Number: 27-24-176-017

McKinnon, Todd

[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$669,400 to \$635,900. This changes the 2016 property taxes from \$4,894.45 to \$4,649.51. The taxpayer has paid \$4,894.45 which results in an overpayment of \$244.94.

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 2016 taxes in the amount of \$244.94 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.

Sincerely,

*Scott Tingley*

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members



9.3



January 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2015 Property Valuation change from \$12,331,000 to \$9,842,700  
(Original \$12,331,000) State Tax Commission Order - Stipulation  
Board Letter: AU18016  
Parcel Number: 16-06-101-034-2001

City Creek Reserve, Inc

[Redacted Address]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2015 Market Value on the above property from \$12,331,000 to \$9,842,700. This changes the 2015 property taxes from \$187,071.19 to \$155,770.57. The taxpayer has paid \$187,071.19 which results in an overpayment of \$31,300.62.

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 2015 taxes in the amount of \$31,300.62 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.

Sincerely,  
*Scott Tingley*  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
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9.4

Council-Tax Administration  
Liz Fehrmann  
Tax Administrator

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

January 30, 2018

The Salt Lake County Council  
2001 South State, N2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

RE: Mana Academy Charter School is requesting an owner exemption on parcel 15-20-277-012, owned by Dry Creek Plaza LLC (Recommend deny).

Council Members:

The Property Tax Committee, at a meeting on January 18, 2018, considered the request on the above mentioned parcel. The committee recommends the request be denied.

Pursuant to statute 59.2.1101, the Claimant must be the owner of the property or leasing the property from another non-profit (501(c)(3)) entity in order to qualify for the owner exemption or educational exemption.

Upon your review, please notify the Claimant of your decision.

Sincerely,

A handwritten signature in black ink, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Mana Academy Charter School

[Redacted]  
[Redacted]  
[Redacted]



9.5

Council-Tax Administration  
Liz Fehrmann  
Tax Administrator

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

January 30, 2018

The Salt Lake County Council  
2001 South State, N2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendation, count 29)

Council Members:

The Property Tax Committee, at a meeting January 18, 2018 reviewed 29 requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty was appropriately imposed and should be upheld for 22 of the requests and waived/refunded for seven of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Upon your review please notify the Salt Lake County Treasurer of your final action.

Sincerely,

A handwritten signature in black ink, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair  
Property Tax Committee

cc County Treasurer

**5.1 VARIOUS WAIVER/REFUND REQUESTS (count 29)**  
**For late payment of the 2017 or prior year's Real Property Tax**  
**TO THE PROPERTY TAX COMMITTEE for the 1/18/18 MEETING**

<b>Rec'd</b>	<b>Petitioner (Owner of Record)</b>	<b>Parcel Number</b>	<b>Recommendation</b>
12/12/2017	Ann Bradshaw (Adams, Wendell E, TR, ET AL) Bert Humphries 1/2 INT; Wendell Adams 1/2 INT	22-04-328-014	Deny
12/12/2017	Sandy Arveseth	22-19-482-071	Deny
12/13/2017	Galen Stott	16-06-207-037	Deny
12/15/2017	Carley Meredith (Meredith, Sherbyn H & Carley R; TRS)	16-15-178-014	Deny
12/18/2017	Steven Wall	22-03-281-001	Deny
12/18/2017	Betty Hardman (Frank & Betty Hardman Liv TR ET AL)	14-29-407-021	Grant Abatement
12/18/2017	Richard Fahey	16-18-481-023	Deny
12/18/2017	Robert Leaper (Leaper, Robert and Mary E; TRS)	22-33-376-023	Grant Refund
12/19/2017	The Boyd Company (Kenco Investments, Inc)	28-10-376-043	Deny
12/20/2017	Dennis Edmonds (Edmonds, Dennis R & Shelly A JT)	28-20-104-017	Deny
12/20/2017	William Eresuma	16-19-156-013 16-19-156-011	Deny
12/21/2017	Kathleen Thomas (Thomas, Dwight & Kathleen S JT)	27-18-451-059	Deny
12/21/2017	Norbert Hinze	34-05-459-018	Grant Refund
12/21/2017	Jacob Hoopes	22-30-154-011	Deny
12/29/2017	Steven G & Donna D Banks; JT	27-04-305-009	Deny
12/29/2017	Hanfling, Gene; TR (GH REV LIV TR)	15-01-184-076	Deny
12/29/2017	Gary Brewer (GMB Properties, LLC)	22-03-480-020	Deny
12/29/2017	Michael & Cherie S Bridge	22-02-354-035	Deny
12/29/2017	Justin D Stone & Amy Stone; JT	21-34-306-003	Deny
12/29/2017	Beck, Paul N & Madeline S; TRS (B FAM TR)	27-06-431-006	Deny
12/29/2017	Fran Hedgepeth McDonald Nelson LC (Julie N McDonald)	21-22-130-025 21-22-130-027	Deny

12/29/2017	Colleen S Chipman Reiter, Rolland H; TR (Ralph Chipman)	16-08-303-023 16-05-178-009 16-05-178-008 16-05-178-006 16-05-178-005 16-05-178-004	Deny
12/29/2017	Poulter, Donald R & Linda S; JT	16-11-261-010	Grant Abatement of penalty/interest Only (Taxes have not been paid)
12/29/2017	Justin D Stone & Amy Stone (Mackintosh, J Daniel & Wanda A)	22-20-202-004	Deny
12/29/2017	Amalia Aslanians	16-15-332-001	Deny
1/2/2018	Kuhlmann, Poul & Pamela; JT	27-15-457-019	Deny
1/2/2018	Karpf, Alan F & Sharl W; JT	24-27-230-023	Grant Refund
1/5/2018	David Wulf (WulfPak Productions, LLC	16-18-105-008	Grant Refund
1/9/2018	Janet P Simonich	34-05-203-027 34-05-203-024	Grant Abatement