



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

November 9, 2022

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

Re: Real Property Tax
Parcel No: 33-22-151-002-0000
Name: Shirley Butterfield, LTD/Bear River Storage Herriman

Honorable Council Chair Laurie Stringham,

We recommend reducing the 2020 and 2021 general property taxes on the above-named parcel as follows:

	From	To
2020	\$13,782.97	\$8,338.70
2021	\$13,781.81	\$8,337.99

The County Board of Equalization, after review and consideration, reinstated 6.53 acres to Greenbelt which reversed the imposition of rollback taxes billed on TC #8178. The 2020 and 2021 general property tax was assessed at market value. This decision by the County Board of Equalization allows for 6.53 acres of the above-mentioned parcel to be assessed under the Farmland Assessment Act/Greenbelt for 2020 and 2021.

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. Reimbursement, if appropriate, should be issued to the party who paid the property tax.

Respectfully,

Chris Stavros
Salt Lake County Assessor
Tyler Andrus
Chief Deputy Assessor

DC/MK

cc Salt Lake County Assessor Greenbelt Dept.
Salt Lake County Treasurer



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

November 12, 2021

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

RE: REVISED Notice of decision on 2020 appeal for rollback taxes
Parcel No. 33-22-151-002-0000
Treasurer Control Number: 8065 and 8178

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, sustained 10-acre rollback (5 acres from treasurer control number 8065 and 5 acres from treasurer control number 8178) and reinstated 6.53 acres to greenbelt from treasurer control number 8178, resulting in a reduction of taxes from \$50,441.08 to \$30,515.48. The Treasurer is authorized to refund/abate \$19,925.60 as indicated and, if applicable, adjust penalties and interest and prepare a release of lien after rollback taxes have been collected.

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.



CC: SLCo Assessor
SLCo Treasurer

Parcel # **33-22-151-002-0000**

Treasurer's Control # **8065**

Original Rollback Calculation

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value - per Assessor	FAA Taxes	Rollback Taxes
2015	601,600	5	16.71	29.92%	179,999	70	0.015555	2,799.88	70	1.09	2,798.79
2016	752,000	5	16.71	29.92%	224,998	70	0.015460	3,478.48	70	1.08	3,477.40
2017	595,100	5	16.53	30.25%	180,018	70	0.014832	2,670.02	75	1.11	2,668.91
2018	1,255,000	5	16.53	30.25%	379,638	70	0.014666	5,567.76	70	1.03	5,566.73
2019	1,344,700	5	16.53	30.25%	406,772	70	0.014442	5,874.60	65	0.94	5,873.66
Total								20,390.74		5.25	20,385.49

BL # 2020 135 BL date 02-25-2020 initiated by Assessor to reduce rollback taxes after State Tax Commission changed 2018 market value 5,127.75

Revised Total 15,257.74

Sustained Rollback Acreage **5.00**
 % of Original Rollback Acreage **100.00%**

Recommended Rollback Calculation

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value	FAA Taxes	Rollback Taxes
2015	601,600	5	16.71	29.92%	179,999	71	0.015555	2,799.88	70	1.09	2,798.79
2016	752,000	5	16.71	29.92%	224,998	70	0.015460	3,478.48	70	1.08	3,477.40
2017	595,100	5	16.53	30.25%	180,018	70	0.014832	2,670.02	75	1.11	2,668.91
2018	99,180	5	16.53	30.25%	30,002	70	0.014666	440.01	70	1.03	438.98
2019	1,344,700	5	16.53	30.25%	406,772	70	0.014442	5,874.60	65	0.94	5,873.66
Total								15,262.99		5.25	15,257.74

Treasurer's Control # **8178**

Original Rollback Calculation

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value - per Assessor	FAA Taxes	Rollback Taxes
2015	601,600	11.53	16.71	69.00%	415,104	70	0.015555	6,456.94	161	2.51	6,454.43
2016	752,000	11.53	16.71	69.00%	518,880	70	0.015460	8,021.88	161	2.50	8,019.38
2017	595,100	11.53	16.53	69.75%	415,082	70	0.014832	6,156.50	173	2.57	6,153.93
2018	99,180	11.53	16.53	69.75%	69,178	70	0.014666	1,014.57	161	2.37	1,012.20
2019	1,344,700	11.53	16.53	69.75%	937,928	70	0.014442	13,545.56	150	2.16	13,543.40
Total								35,195.45		12.11	35,183.34

Sustained Rollback Acreage **5.00**
 % of Original Rollback Acreage **43.37%**
 Reinstated Rollback Acreage **6.53**
 % of Original Rollback Acreage **56.63%**

Recommended Rollback Calculation

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value	FAA Taxes	Rollback Taxes
2015	601,600	5	16.71	29.92%	179,999	71	0.015555	2,799.88	70	1.09	2,798.79
2016	752,000	5	16.71	29.92%	224,998	70	0.015460	3,478.48	70	1.08	3,477.40
2017	595,100	5	16.53	30.25%	180,018	70	0.014832	2,670.02	75	1.11	2,668.91
2018	99,180	5	16.53	30.25%	30,002	70	0.014666	440.01	70	1.03	438.98
2019	1,344,700	5	16.53	30.25%	406,772	70	0.014442	5,874.60	65	0.94	5,873.66
Total								15,262.99		5.25	15,257.74

Summary

Original Rollback Taxes											50,441.08
Total Taxes Due per BoE Recommendation											\$ 30,515.48
Tax Difference											\$ 19,925.60
Total Taxes Paid											\$ 50,441.08
Total Tax to be Refunded											\$ 19,925.60
Total Taxes to be Abated											\$ 19,925.60
Tax Refund previously recommended											\$ 4,668.62
Tax Abatement previously recommended											\$ 4,668.62
Additional Taxes to be Refunded											\$ 15,256.98
Additional Taxes to be Abated											\$ 15,256.98

BoE Recommendation:
 Hearing officer notes did not clarify that the 10 acres to be rolled back are from the TC 8065 and from TC 8178. This was clarified by County Assessor staff Melissa Kelly on 9-22-2021 sustain 10 acre rollback (5 acres TC 8065 + 5 acres TC 8178) reinstate 6.53 acres to greenbelt (6.53 acres TC 8178)

Other Corrections made:
 parcel was billed in tax area 71 (but tax rate is correct) in 2015

Note:
 2018 market value adjusted by Utah State Tax Commission. Original mkt value 1,255,000. Revised mkt value 99,180. BL 2020 66 date 01-28-2020 Assessor issued BL to adjust 2018 rollback taxes based on the USTC order. BL 2020 135 date 02-25-2020 BoE letter dated 08-27-2021 reinstated 1.53 acres. Taxes 4,668.62
 FAA values on tax ledgers/tax notices: 230 in 2015, 2016, 2018. 240 in 2017. 210 in 2019

2020 33-22-151-002-0000
SHIRLEY BUTTERFIELD, LTD
12256 S 4000 W
RIVERTON UT 84096-7321-56

THE S 1/2 OF THE SW 1/4 OF THE NW 1/4 LYING W OF CANAL OF
SEC 22, T4S, R1W, S1M; LESS & EXCEPT BEG AT W 1/4 COR SD SEC
22; N 0 29'04" E 656.27 FT; S 89 41'36" E 93.05 FT; S
23 11'55" E 577.55 FT; SE'LY ALG 8174 FT RADIUS CURVE TO R
142.63 FT (CHD S 26 59'48" E 142.62 FT) TO CEN SEC LINE; N
89 40'44" W 390.85 FT TO BEG. 16.53 AC M OR L. 6211-2092
9386-6110 9699-3569 9809-9149 9814-3433,3437 9943-1242
9943-1245 10392-3612,3679

2020 33-22-151-002-0000
ID NUMBER: 0000
DISTRICT: 70
B OF E: 09/22/2020
AMEND NOTICE:

TAX CLASS 1: SC
TAX CLASS 2:
TAX CLASS 3:
TAX SALE: N

ATT GARB: N
ATT PERS PROP: N
MTG HLD: 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

STATE AND COUNTY ASSES

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

LAND:	970,700		+	RETURNED CHECK:	0.00
+ BUILDINGS:	0		=	TOTAL CHARGES:	13,782.97
= FULL MARKET VAL:	970,700		-	TAX RELIEF:	0.00
- GREENBLT REDUCT:	0		-	PREPAYMENTS:	0.00
- EXEMPT REDUCTION:	0		=	TOTAL TAXES DUE:	13,782.97
- STATUTE REDUCT:	0		-	COLLECTIONS:	13,782.97
- RESIDENT EXEMPT:	0		=	BALANCE DUE:	0.00
= TAXABLE VALUE:	970,700				
- VETERAN EXEMPT:	0			PENALTY AMOUNT:	0.00
- BLIND EXEMPT:	0			RET CK FEE PD:	0.00
= RESIDUAL VALUE:	970,700				
* TAX RATE:	.0141990			REFUND CHECK AMT:	
= COMPUTED TAXES:	13,782.97				

COLLECTIONS
PREPAY: 0.00
PAYMENT: 13,782.97
REC/TRN: 10048160 / 5
REC DATE: 11/09/2020
MACH/RUN: 72 / 7700
PAID PROTEST: N

-----> END OF PARCEL: 33-22-151-002-0000 <----- END OF PARCEL

VTTU 33-22-151-002-0000 **** 2021 ASSESSMENT DATA **** 11/01/2022 COMPLETED
 BEAR RIVER STORAGE HERRIMAN, DIST 70 TAX CALCULATIONS 373
 LOC 15928 S ROCKWELL PARK CV NEXT + LAND 1,029,800
 MTG HOLDER 0000 + BUILDINGS 0
 ATT GARBAGE - ALTERNATE 0000 = FULL MARKET VAL 1,029,800
 WEED/DEMO - APPENDIX YR 0000 - GREENBLT REDUCT 0
 SPEC IMP - BNRPT YEAR 0000 - EXEMPT REDUCTN 0
 ATT PERS PROP - BNRPT CHAP - STATUTE REDUCT 0
 TX SALE - BOFE X BKRPT CASE - RESIDENT EXEMPT 0
 PRINT P - PUP MH BNK CASE = TAXABLE VALUE 1,029,800
 TAX R E L I E F - VET/BLND EXEMPT 0
 LOC CB 0.00 VETERN 0 = RESIDUAL VALUE 1,029,800
 ST CB 0.00 BLIND 0 * TAX RATE .0133830
 INDGNT 0.00 BRD LT 0.00 = COMPUTED TAXES 13,781.81
 DISABL 0.00 C/B BL 0.00 + RETURNED CHECK 0.00
 HRDSHP 0.00 BL DATE 04/06/2022 = TOTAL CHARGES 13,781.81
 C O L L E C T I O N S - TAX RELIEF 0.00
 PREPAY 0.00 MPP - PREPAYMENTS 0.00
 PAYMNT 13,781.81 RUN 4800 = TOTAL DUE 13,781.81
 PENALTY 0.00 MACH 072 - COLLECTIONS 13,781.81
 RET CK FEE PAID 0.00 TRAN 9 = BALANCE DUE 0.00
 RECEIPT DATE 11/16/2021 NUMBR 10161619
 COLLECTION MODIFICATION 00/00/0000
 BY 00000000 OFFICE REASON _