



**Chris Stavros**  
Salt Lake County Assessor

**Tyler Andrus**  
Chief Deputy Assessor

May 5, 2023

The Salt Lake County Council  
Attn: Amiee Winder Newton  
2001 South State Street N2-200  
Salt Lake City, UT 84190-1010

Re: Rollback Tax TC #8319  
Parcel No: 14-21-200-029-0000  
Name: Michel Enterprises, Inc.

By order of The Utah State Tax Commission, the above named parcel is to be reinstated for assessment under the Farmland Assessment Act (FAA/Greenbelt). Therefor we recommend voiding the greenbelt rollback tax billed on TC #8319.

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,

Chris Stavros  
Salt Lake County Assessor  
Tyler Andrus  
Chief Deputy Assessor

DC/MK

Cc: Salt Lake County Assessor Greenbelt Dept  
Attn: Melissa Kelly

Cc: Salt Lake County Treasurer

Michel Enterprises, Inc.  
C/O Ben Michel  
7240 S Highland Dr. #101  
Cottonwood Heights, UT 84121

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BEFORE THE UTAH STATE TAX COMMISSION

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<p>MICHEL ENTERPRISES, INC,</p> <p>Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH,</p> <p>Respondent.</p>	<p><b>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</b></p> <p>Appeal No. 22-523</p> <p>Parcel No: 14-21-200-029-0000</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2021</p> <p>Judge: Halverson</p>
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**This Order may contain confidential "commercial information" within the meaning of Utah Code Sec. 59-1-404, and is subject to disclosure restrictions as set out in that section and regulation pursuant to Utah Admin. Rule R861-1A-37. Subsection 6 of that rule, pursuant to Sec. 59-1-404(4)(b)(iii)(B), prohibits the parties from disclosing commercial information obtained from the opposing party to nonparties, outside of the hearing process. Pursuant to Utah Admin. Rule R861-1A-37(7), the Tax Commission may publish this decision, in its entirety, unless the property taxpayer responds in writing to the Commission, within 30 days of this notice, specifying the commercial information that the taxpayer wants protected. The taxpayer must send the response via email to [taxredact@utah.gov](mailto:taxredact@utah.gov), or via mail to Utah State Tax Commission, Appeals Division, 210 North 1950 West, Salt Lake City, Utah 84134.**

**Presiding:**

Michael J. Cragun, Commissioner  
Shannon Halverson, Administrative Law Judge

**Appearances:**

For Petitioner: Ben Michel, Property Owner's Representative  
For Respondent: Melissa Kelley, Appraiser, Salt Lake County

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on November 17, 2022, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

been actively devoted to agricultural use for at least two successive years immediately preceding the 2021 tax year. The Commission finds the subject parcel is used in conjunction with an adjoining parcel that has identical legal ownership and qualifies for assessment under the FAA because the Salt Lake County Board of Equalization reinstated the assessment of the contiguous parcel under the FAA and the County did not appeal that decision to the Commission. Furthermore, the County's representative acknowledged that either both of the parcels should have been reinstated to greenbelt or both of the parcels should have been withdrawn from greenbelt and indicated that she believes that the decision to separate the parcels does not make sense in how the County determines greenbelt issues. Based on the foregoing, the Commission finds that the subject parcel should be assessed under the FAA and the rollback taxes should be abated for the 2021 tax year.



Shannon Halverson  
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing, the Commission reinstates the assessment of the subject parcel under the FAA and finds that the rollback taxes assessed by the Salt Lake County Greenbelt Department should be abated. It is so ordered.

DATED this 28th day of March, 2023.

EXCUSED

John L. Valentine  
Commission Chair



Rebecca L. Rockwell  
Commissioner



Michael J. Cragun  
Commissioner



Jennifer N. Fresques  
Commissioner