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10/19/2022

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

Attention: Laurie Stringham, Chair

Re: 2019 Property Valuation – Utah State Tax Commission Order  
Board Letter: 22130  
Parcel Number: 15-23-426-001

WAVEMAN, LLC  


Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2019 Market Value on the above property from \$ 3,135,300 to \$ 2,810,800. This changes the 2019 property taxes from \$ 39,031.35 to \$ 34,991.65. The taxpayer has paid \$ 39,031.35 which results in an overpayment of \$ 4,039.70.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer, as applicable, to recalculate penalty and/or interest, issue any refund to the owner of record in the amount of \$ 4,039.70 with interest, if applicable, 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,

Chris Harding, CPA, CFE, CIA  
Salt Lake County Auditor

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