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1/13/2020

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

Attention: Richard Snelgrove, Chair

Re: 2017 Property Valuation – Utah State Tax Commission Order  
Board Letter: 20005  
Parcel Numbers: See Attached

**WASATCH LAWN CEMETERY**



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the values on the parcels on the attached list. The market values were not changed. The exemption on land values were changed, resulting in different taxable values. This changes the 2017 property taxes which results in overpayments as indicated on the attached list.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the owner of record in the amounts shown on the attached list with interest 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  
County Auditor

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

taxpayer name **Wasatch Lawn Cemetery - Tax Year 2017**

parcel #	Taxable Original Value	Taxable Revised Value	tax rate	orig tax	revised tax	tax difference	on time pmt	refund
16-28-354-009	394,990	123,490	0.014510	5,731.30	1,791.84	3,939.46	5,731.30	3,939.46
16-28-354-010	210,000	210,000	0.014510	3,047.10	3,047.10	-	3,047.10	-
16-28-354-011	1,819,290	1,819,290	0.014510	26,397.90	26,397.90	-	26,397.90	-
16-28-378-014*	35,100	0	0.014510	509.30	-	509.30	509.30	509.30
16-28-378-022	1,417,200	1,417,200	0.014510	20,563.57	20,563.57	-	20,563.57	-
16-28-378-023*	72,900	0	0.014510	1,057.78	-	1,057.78	1,057.78	1,057.78
16-28-378-024	78,300	63,600	0.014510	1,136.13	922.84	213.29	1,136.13	213.29
16-28-378-025	99,900	99,900	0.014510	1,449.55	1,449.55	-	1,449.55	-
16-28-378-026	118,800	118,800	0.014510	1,723.79	1,723.79	-	1,723.79	-
16-28-378-027	94,500	94,500	0.014510	1,371.20	1,371.20	-	1,371.20	-
16-28-378-028	135,000	135,000	0.014510	1,958.85	1,958.85	-	1,958.85	-
16-28-378-029*	202,500	0	0.014510	2,938.28	-	2,938.28	2,938.28	2,938.28
16-28-378-030	1,018,900	426,400	0.014510	14,784.24	6,187.06	8,597.18	14,784.24	8,597.18
16-28-451-002*	233,900	233,800	0.014510	3,393.89	3,392.44	1.45	3,393.89	1.45
Total Refund								17,256.74

\* 100% Land Exemption given