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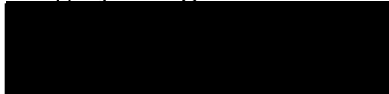
April 12, 2019

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

Attention: Richard Snelgrove, Chair

Re: 2017 Property Valuation – Utah State Tax Commission Order
Board Letter: AU19023
Parcel Number: 21-17-227-015

Legacy Village Healthcare



Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above property from \$10,971,180 to \$9,200,000. This changes the 2017 property taxes from \$120,435.77 to \$100,795.71. The taxpayer has paid \$120,435.77 which results in an overpayment of \$19,640.06.

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 2017 taxes in the amount of \$19,640.06 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.

If you have questions on this matter, please contact the Property Tax Division at your convenience.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

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

