



**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

January 21, 2020

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

Re: 2017 Delinquent taxes  
Parcel No: 16-03-300-002-6002  
Name: University of Utah

Honorable Council Chair Max Burdick,

We recommend that you reduce the 2017 general property taxes on the above-named parcel from \$18,317.65 to \$13,148.56 on the above referenced parcel.

This parcel was the land associated with 16-03-300-002 that was leased to Bio Fire. It was transferred to the University of Utah through a special warranty deed dated September 18, 2017 reducing the exemption to 28% for 2017.

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,

Kevin Jacobs  
Salt Lake County Assessor  
Chris Stavros  
Chief Deputy Assessor

DC/kh



## 2017 PRORATION (LAND ONLY)

<b>2017 PRORATION (LAND ONLY)</b>											
<b>PARCEL NO.</b>	16-03-300-002-6002										
Days Taxable	DAYS IN YEAR	%	ACREAGE TAXABLE	ORIGINAL PARCEL ACRES	%	PERCENT TAXABLE FOR 2017	ORIGINAL VALUE	NEW TAXABLE VALUE	2017 PROPOSED TAX RATE	ESTIMATED TAX FOR 2017 SUBJECT TO CHANGE	
262	365	0.7178	2.46	2.46	1.0000	0.72	\$1,285,900	\$923,030	0.0142450	\$13,148.56	
DEED DATE	9/18/2017										
ENTRY #	12618724										

2017 16-03-300-002-6002  
UNIVERSITY OF UTAH  
%IDAHO TECHNOLOGY INC  
390 S WAKARA WY  
SALT LAKE CITY UT

84108-1214-90

PRIVILEGE TAX ON 2.46 AC OF THE FOLLOWING PROPERTY: THE SW  
1/4 SEC 3, T1S, R1E, SLM. LESS TRACTS DEEDED TO USA & LESS  
STREETS. 127 AC.

2017 16-03-300-002-6002

ID NUMBER: 0000  
DISTRICT: 13  
B OF E:  
AMEND NOTICE:

TAX CLASS 1: PT  
TAX CLASS 2:  
TAX CLASS 3:  
TAX SALE: Y

ATT GARB: N  
ATT PERS PROP: N  
MTG HLDR: 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

\*\*\*\* PRIOR TAX SALES \*\*\*\*  
\*\*\*\*\* TAX SALE \*\*\*\*\*  
\*\*\*\*\* PRIVILEGE TAX \*\*\*\*\*

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

LAND:	1,285,900		+ RETURNED CHECK:	0.00
+ BUILDINGS:	0		= TOTAL CHARGES:	18,317.65
= FULL MARKET VAL:	1,285,900		- TAX RELIEF:	0.00
- GREENBLT REDUCT:	0		- PREPAYMENTS:	0.00
- EXEMPT REDUCTION:	0		= TOTAL TAXES DUE:	18,317.65
- STATUTE REDUCT:	0		- COLLECTIONS:	0.00
- RESIDENT EXEMPT:	0		= BALANCE DUE:	18,317.65
= TAXABLE VALUE:	1,285,900			
- VETERAN EXEMPT:	0		PENALTY AMOUNT:	0.00
- BLIND EXEMPT:	0		RET CK FEE PD:	0.00
= RESIDUAL VALUE:	1,285,900			
* TAX RATE:	.0142450		REFUND CHECK AMT:	
= COMPUTED TAXES:	18,317.65			

BOARD LTR: 0.00  
C/B BRD LTR: 0.00

COLLECTIONS  
PREPAY: 0.00  
PAYMENT: 0.00  
REC/TRN:  
REC DATE:  
MACH/RUN:  
PAID PROTEST: N

-----> END OF PARCEL: 16-03-300-002-6002 <----- END OF PARCEL

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## Kim Hansen

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**From:** Jennifer Fresques  
**Sent:** Monday, September 30, 2019 10:28 AM  
**To:** Kim Hansen  
**Cc:** Amanda Dempsey  
**Subject:** RE: Question on 16-03-300-002-6002

Hi Kim,

In the middle of August, you and I spoke about 16-03-300-002-6002. This one was taxable for a portion of the year. There was some confusion on the seller's part about the land their building was on. They paid the prorated taxes on the building parcel, but not on the land parcel. They are showing as delinquent for \$18,317.65 (the full year tax) for 2017. You were going to follow up on trying to get a proration on the taxes for 16-03-300-002-6002.

Have you made any progress on that? Amanda (with BioFire and cc'd on this email) is wondering when to expect an amount so that they can pay this bill.

Please let me know if I can help in any way?

Thank you!

Jennifer

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**From:** Amanda Dempsey [mailto:Amanda.Dempsey@biofiredx.com]  
**Sent:** Monday, September 30, 2019 8:26 AM  
**To:** Jennifer Fresques  
**Subject:** RE: Question on 16-03-300-002-6002

Good morning Jennifer,

I hope you're doing well!

I am just following up to see if we can get an updated bill amount. I want to get this paid but do not have the prorated amount. Please let me know if there is someone else that would be more appropriate.

I appreciate your assistance!

Warm regards,

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Amanda Dempsey  
Tax Manager  
BioFire Diagnostics, LLC  
Office: 801-736-6354 x1396

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**From:** Amanda Dempsey  
**Sent:** Monday, August 26, 2019 1:38 PM  
**To:** 'Jennifer Fresques'  
**Subject:** RE: Question on 16-03-300-002-6002

Hi Jennifer,

I wanted to see if you were able to make any progress with getting the 2017 tax bill for \$18,317.65 prorated.

Thanks for your assistance,

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**Amanda Dempsey**  
Tax Manager  
**BioFire Diagnostics, LLC**  
Office: 801-736-6354 x1396

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**From:** Jennifer Fresques [<mailto:JFresques@slco.org>]

**Sent:** Friday, August 16, 2019 6:07 AM

**To:** Amanda Dempsey

**Subject:** RE: Question on 16-03-300-002-6002

I believe I have figured out what happened. But it's not going to be the answer you were hoping for.

The taxes that you paid at closing covered the taxes due on 16-03-300-002-2002 which was the parcel that the building was on. The taxes for that parcel were \$17,433.46 which corresponds fairly well to the \$17,490.60 on your closing statement.

However, in Research Park, there is always a corresponding land parcel, in this case 16-03-300-002-6002. Because the building was being used by a taxable entity, there was a privilege tax due for that parcel. So unfortunately, taxes ARE due on -6002. However, I am currently trying to find out how to get that prorated. \$18,317.65 was due for the entire year, not for a portion.

I'll let you know as soon as I find out how we can get that done.

Feel free to reach out if you have questions or concerns,

Jennifer Fresques  
Commercial Quality Assurance Coordinator  
Certified General Appraiser  
Salt Lake County Assessor's Office  
385-468-7991  
Fax 385-468-8092

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**From:** Amanda Dempsey [<mailto:Amanda.Dempsey@biofiredx.com>]

**Sent:** Thursday, August 15, 2019 1:13 PM

**To:** Jennifer Fresques

**Subject:** RE: Question on 16-03-300-002-6002

Per request, please see attached.

Let me know if I can do anything else to assist.

Warm regards,

12618724  
9/18/2017 4:53:00 PM \$14.00  
Book - 10599 Pg - 7687-7689  
ADAM GARDINER  
Recorder, Salt Lake County, UT  
NORTH AMERICAN TITLE LLC  
BY: eCASH, DEPUTY - EF 3 P.

**SPECIAL WARRANTY DEED**

**When Recorded Mail This Deed To:**

University of Utah – Real Estate Administration  
505 Wakara Way, Suite 210  
Salt Lake City, Utah 84108

**Mail Tax Notice to:**

University of Utah – Real Estate Administration  
505 Wakara Way, Suite 210  
Salt Lake City, Utah 84108

Tax Parcel Nos.: 16-03-100-004-6002 & 16-03-300-002-2002

40908 17 00200

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(Above Space for Recorder's Use Only)

**SPECIAL WARRANTY DEED**

BIOFIRE DIAGNOSTICS, LLC, a Delaware limited liability company, Grantor, does hereby CONVEY AND WARRANT against all who claim by, through or under Grantor unto UNIVERSITY OF UTAH RESEARCH FOUNDATION, a non-profit 501(c)(3) corporation and a support organization for the University of Utah, Grantee, whose current address is 505 S Wakara Way, Suite 210, Salt Lake City, Utah, 84108, the following described real property in Salt Lake County, State of Utah, to-wit:

See Exhibit "A" attached hereto and by this reference made a part hereof.

Subject to and except for all matters of record and matters that would be disclosed by a physical inspection or survey of the property but such excepted matters do not include: (1) any and all any mechanic's or materialmen's liens against the Property created by, through or under Grantor; and (2) any tax or judgment liens arising by, through or under Grantor.

*[Signature and acknowledgment on following page]*





EXHIBIT "A"  
TO  
SPECIAL WARRANTY DEED

**Legal Description of the Real Property**

The building and improvements located on the following described land located in Salt Lake County,  
State of Utah:

DESCRIPTION

Beginning at a point North 584.26 ft. and East 1068.29 ft. from point No. 7, B.L.M. Survey of Parcel No. 1 of Tract D in Sec. 3, T 1 S, R 1 E, S.L.B. and M., and running thence along the northern right-of-way line of Wakara Way on the curve to the right having a radius of 1036.2 ft. for a distance of 265.10 ft.; thence N 48°56' W. 380.23 ft.; thence S 40°57'39" W 330.76 ft.; thence S 59°00' E 380 ft. to the point of beginning. Containing 2.55 acres more or less.

28%  
exempt

PARCEL ID: 2017 16-03-300-002-6002

\*\*\*\* PARCEL

LAST UPDATED : 04/17/2013

Owner Name	UNIVERSITY OF UTAH	Mail Frt Num	390	Prop Typ	902 - C/I VACANT
Active	Y - YES	Mail Frt Dir	S - SOUTH	Spec Prop Typ	916 - ASSOCIATED OFFICE
Totl Acres	2.46	Mail St Typ	WY	Tax Dist	13
Eco Unit Acrs	2.46	Mail St Dir	- INVALID CODE	Tax Dist Loc	SLCITY\S
Owner Ocpd	N - NO	Mail St Nam	WAKARA	Exmpt Typ	N - NONE
Frt Num	390	MuniZone	RP	Res Exmpt	N - NO
Frt Dir	S - SOUTH	CommReap	18CR - COMM REAPP 2018	Detail Yr	3 - 2013
St Name	WAKARA	Gis X	1549961	Update Yr	2009
St Type	WY	Gis Y	7446502	Totl Assoc	2
City	390 S WAKARA WY	Tax Class ID	680 - UNIV-OF-UTAH		

Legal Desc PRIVILEGE TAX ON 2.46 AC OF THE FOLLOWING PROPERTY: THE SW 1/4 SEC 3, T1S, R1E, SLM. LESS TRACTS DEEDED TO USA & LESS STREETS. 127 AC.

Memo NEW PARCEL 16-03-300-002-6002 CREATED 2009/10/26-10:25:42 // 2010 SEG FROM 16-03-300-001-6002. // PRIV TAX. 58 6 // 2013 LIST OK LAND INCREASE//

\*\*\*\* TAX\_CLASS # 1 Tax Class PT - PRIVILEGE-TX

\*\*\*\* BATCHING # 1 LAST UPDATED : 01/05/2010

Batch Num	52622	Entrnc	3 - VACANT LAND INSPE	Data Entry Date	01/05/2010
Batch Typ	50	Info Sourc	H - HIST RECORD	RTF	01/06/2010
Coll ID	948	Visit Date	01/05/2010		
Coll Typ	A - APPRAISER	Tech ID	948		

\*\*\*\* BATCHING # 2 LAST UPDATED : 02/16/2011

Batch Num	58175	Entrnc	3 - VACANT LAND INSPE	Data Entry Date	02/16/2011
Batch Typ	71	Info Sourc	H - HIST RECORD	Batching Date	12/08/2010
Coll ID	948	Visit Date	12/29/2010	RTF	02/17/2011
Coll Typ	A - APPRAISER	Tech ID	570		

\*\*\*\* BATCHING # 3 LAST UPDATED : 06/29/2012

Batch Num	63868	Entrnc	3 - VACANT LAND INSPE	Data Entry Date	06/29/2012
Batch Typ	23	Info Sourc	H - HIST RECORD	Batching Date	05/29/2012
Coll ID	948	Visit Date	06/21/2012	RTF	07/10/2012
Coll Typ	A - APPRAISER	Tech ID	948		

\*\*\*\* ASSOC\_NUMBERS # 1 LAST UPDATED :

Assc Prcls 16033000022002

\*\*\*\* VALUATION LAST UPDATED : 01/05/2010

Cost Land	1285896	Depr Year Used	2017	Finl Val	1285900
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