



7.1.1

April 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$640,800 to \$620,000
(Original \$640,800) State Tax Commission Order - Stipulation
Board Letter: AU18057
Parcel Number: 28-09-279-005

Bates, Mary

[REDACTED]
[REDACTED]

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 \$640,800 to \$620,000. This changes the 2017 property taxes from \$4,317.39 to \$4,177.25. The taxpayer has paid \$4,317.39 which results in an overpayment of \$140.14.

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 \$140.14 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.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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1-866-498-4955 / fax





9/1.2

April 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$3,607,700 to \$3,500,000
(Original \$3,607,700) State Tax Commission Order - Stipulation
Board Letter: AU18058
Parcel Number: 27-01-151-022

C&N Investments, LLC
[REDACTED]
[REDACTED]

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 \$3,607,700 to \$3,500,000. This changes the 2017 property taxes from \$46,799.08 to \$45,402.00. The taxpayer has paid \$46,799.08 which results in an overpayment of \$1,397.08.

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 \$1,397.08 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.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

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4.1.3

April 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$713,500 to \$700,000
(Original \$713,500) State Tax Commission Order - Stipulation
Board Letter: AU18059
Parcel Number: 28-21-177-097

Thurgood, Fred & Shawna
[REDACTED]
[REDACTED]

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 \$713,500 to \$700,000. This changes the 2017 property taxes from \$5,090.54 to \$4,994.22. The taxpayer has paid \$5,090.54 which results in an overpayment of \$96.32.

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 \$96.32 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.

Sincerely,

Scott Tingley

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

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Salt Lake County Auditor
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9.1.4

April 23, 2018

SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$569,300 to \$540,000
(Original \$569,300) State Tax Commission Order - Stipulation
Board Letter: AU18060
Parcel Number: 21-22-227-029

Burr, Candace & Ryan

[REDACTED]
[REDACTED]

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 \$569,300 to \$540,000. This changes the 2017 property taxes from \$4,301.57 to \$4,080.19. The taxpayer has paid \$4,301.57 which results in an overpayment of \$221.38.

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 \$221.38 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.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

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Chief Deputy Auditor
CAJohnson@slco.org

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4.1.5

April 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$428,500 to \$333,500
(Original \$428,500) State Tax Commission Order - Stipulation
Board Letter: AU18061
Parcel Number: 21-36-477-025

Giffin, Gary
[REDACTED]
[REDACTED]

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 \$428,500 to \$333,500. This changes the 2017 property taxes from \$6,391.93 to \$4,974.82. The taxpayer has paid \$6,391.93 which results in an overpayment of \$1,417.11.

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 \$1,417.11 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.

Sincerely,

Scott Tingley

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

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CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

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Chief Deputy Auditor
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ROSWELL ROGERS
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7.1.6

April 23, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$284,300 to \$274,000
(Original \$284,300) State Tax Commission Order - Stipulation
Board Letter: AU18062
Parcel Number: 22-04-109-010

Rezaei, Roksana
[REDACTED]
[REDACTED]

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 \$284,300 to \$274,000. This changes the 2017 property taxes from \$2,268.86 to \$2,186.66. The taxpayer has paid \$2,268.86 which results in an overpayment of \$82.20.

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 \$82.20 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.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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Chief Deputy Auditor
CAJohnson@slco.org

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7.1.7

April 23, 2018

SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

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

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$170,400 to \$157,500
(Original \$170,400) State Tax Commission Order - Stipulation
Board Letter: AU18063
Parcel Number: 20-14-329-004

ROSWELL ROGERS
Senior Advisor
RRogers@slco.org

Stout, Kenneth & Paula

[REDACTED]
[REDACTED]

STUART TSAI
JD, MPA
Property Tax
Division Administrator
STsai@slco.org

Council Members:

**OFFICE OF THE
SALT LAKE COUNTY
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2001 S State Street, N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$170,400 to \$157,500. This changes the 2016 property taxes from \$1,106.61 to \$991.72. Tax Relief has been granted in the amount of \$411.00. The taxpayer has paid \$1,106.61 which results in an overpayment of \$114.89.

(385) 468-7200; TTY 711
1-866-498-4955 / fax

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 2016 taxes in the amount of \$114.89 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.

Sincerely,

Scott Tingley

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members





71.8

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

April 18, 2018

Tax Payer: Various (Attached)

Tax Year: 2018

Tax Number: Various (Attached)

PERSONAL PROPERTY TAX ABATEMENT REQUEST: CMCR

ATTN: Aimee Winder Newton, Chair

The Salt Lake City Council
2001 S State St N2-200
Salt Lake City UT 84190-1010

Dear Council Members,

The locally assessed personal property of CMCR companies may be reduced due to the federal 4R Act. The companies listed here qualify for such relief. Documentation is on file in the Personal Property Division for review.

We respectfully request that you authorize the Assessor's office to abate the total amount of \$1,536.80 based on a taxable value of 28,095.

Sincerely,

A handwritten signature in black ink that reads "Kevin Jacobs".

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy Assessor

KJ/CS:JS
W

Board Letter Number: 18-9008

<u>Name & Location</u>	<u>Account Number</u>	<u>Year</u>	<u>Taxable Value</u>	<u>Abatement Amount</u>
RAPCO DISTRIBUTING	111682	2018	\$125.50	\$6.86
HARRINGTON TRUCKING	087356	2018	\$520.44	\$28.47
SWIFT REFRIGERATED	082104	2018	\$19,116.66	\$1,045.68
MONTANA BRAND PRODUCE	084865	2018	\$426.47	\$23.33
JAMES H CLARK & SON	083103	2018	\$722.70	\$39.53
LE BUS	085483	2018	\$1,312.51	\$71.79
GODFREY TRUCKING	058166	2018	\$5,870.78	\$321.13
TOTAL			\$28,095.06	\$1,536.80



Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

7.1.11

April 15, 2018

The Salt Lake County Board of Equalization
2001 South State Street #N3-300
Salt Lake City UT 84190

Re: Personal Property Tax Exemption Summary
Tax Roll #: Various, See Attached
Taxpayer: Various, See Attached
Tax Year(s): 2017

Dear Board Members;

Beginning in 2007, the legislature enacted a personal property exemption for small business. In 2013, the legislature approved a signature only exemption form and raised the threshold from \$4,000 to \$10,000.00. In 2017 the exemption threshold was \$10,300 in taxable value per owner within Salt Lake County.

The 2017 exemption report is divided into two types of exemptions: detailed and signature only. The column labeled "EV Taxable" indicates those taxpayers who file the complete declaration listing their personal property and the taxable value was computed at \$10,300.00 or less. The column labeled "EZ Taxable" are those taxpayers who signed a certification under penalty of perjury that their personal property taxable value was \$10,300.00 or less. The value listed in this column represents the last known value from a complete filing. Since the taxpayer did not file an asset listing in 2017, the Assessor cannot certify that these values are correct unless an audit was performed.

The Board rules grant the Assessor authority to preliminarily review the exemptions throughout the year. The attached report details this exemption by business name and tax district, and lists the value and tax that were exempted for each account.

Total "EV Taxable" Value Exempted:	\$5,476,987
Total "EZ Taxable" Value Exempted:	\$17,164,585
Total Taxable Value Exempted:	\$22,641,572
Total Tax Exemption:	\$314,527.74
Total Accounts Exempted:	8,836

The information is presented for your approval for the tax year 2017.

Sincerely,

A handwritten signature in cursive script that reads "Kevin Jacobs".

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy

Board Letter # 18-9009



7.1.12

Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

May 1, 2018

The Salt Lake County Council
2001 South State, N2200
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendations, count of 13)

Council Members:

The Property Tax Committee, at a meeting April 19, 2018 reviewed 13 requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty was should be upheld for 9 of the request and waived/refunded for four of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 13)
For late payment of the 2017 or prior year's Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 4/19/18 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Recommendation
3/8/2018	Jacob Van Ry (Van Ry, Jacob and Van Ry, Cherie; JT)	27-10-476-033	Deny
3/8/2018	Margarito Segura (Segura, Margarito; JT ET AL)	14-33-204-009	Deny
3/9/2018	Chambers, Rick L.	28-22-403-019	Deny
3/12/2018	Jennie Stites (Tobermory Ridge Homeowner's Association)	22-08-428-026	Deny
3/13/2018	Robert Palma (Dynasty International Food Service, LLC: Gary P. Lee)	22-29-476-028	Deny
3/16/2018	Leydi Hernandez (EH Aspen Plaza, LLC)	28-05-387-176 28-05-387-177 28-05-387-178 28-05-387-179 28-05-387-180 28-05-387-181 28-05-387-182	Deny
3/16/2018	Mary Alice Watkins (Wayne R. Shields Family, LLC)	22-07-478-076	Deny
3/16/2018	Eric Smith (Rattle & Hum, LLC)	22-05-181-010	Grant
3/21/2018	Joan Christensen	22-05-181-010	Deny
3/21/2018	Mindy Tilley (Barron, Mary L)	22-03-329-011	Deny
3/21/2018	Troy Mitchell (Mitchell, Ryan C & Troy J; JT)	21-20-327-004	Grant
3/22/2018	Stanley S. Adams (Frotus Brothers II, LLC)	08-23-479-003	Grant
4/4/2018	Suzanne James (Bennion, Ardonna)	28-31-176-017	Grant