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September 11, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - State Tax Commission Order  
Board Letter: AU18136  
Parcel Numbers: See Attached  
Name: Vestar Gateway, LLC



Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above parcels. This changes the 2017 property taxes which results in overpayments as indicated on the attached list.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the recorded owner at the time the refund is issued for the 2017 taxes in the amounts shown on the attached list 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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| PARCEL<br>NUMBER | ORIGINAL<br>AMOUNT | ADJUSTED<br>AMOUNT | ORIGINAL<br>TAX | AMOUNT<br>PAID | ADJUSTED<br>TAX | REDUCTION<br>AMOUNT | REFUND<br>AMOUNT |     |
|------------------|--------------------|--------------------|-----------------|----------------|-----------------|---------------------|------------------|-----|
| 15-01-131-003    | \$1,169,300        | \$895,100          | \$16,656.68     | \$16,656.68    | \$12,750.70     | \$3,905.98          | \$3,905.98       | WKS |
| 15-01-131-017    | \$1,869,200        | \$1,343,300        | \$26,626.75     | \$26,626.75    | \$19,135.31     | \$7,491.44          | \$7,491.44       | WKS |
| 15-01-177-003    | \$5,649,800        | \$3,851,100        | \$80,481.40     | \$80,481.40    | \$54,858.92     | \$25,622.48         | \$25,622.48      | WKS |
| 15-01-177-012    | \$4,379,200        | \$4,265,200        | \$62,381.70     | \$62,381.70    | \$60,757.77     | \$1,623.93          | \$1,623.93       | WKS |
| 15-01-177-014    | \$2,676,600        | \$1,983,200        | \$38,128.17     | \$38,128.17    | \$28,250.68     | \$9,877.49          | \$9,877.49       | WKS |