



**SCOTT TINGLEY**  
CIA, CGAP

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**

MBA, CIA, CFE

Chief Deputy Auditor

[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

**ROS WELL ROGERS**

Senior Advisor

[RRogers@slco.org](mailto:RRogers@slco.org)

**STUART TSAI**

JD, MPA

Property Tax

Division Administrator

[STsai@slco.org](mailto:STsai@slco.org)

**OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR**

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

1-866-498-4955 / fax

3/9/2020

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

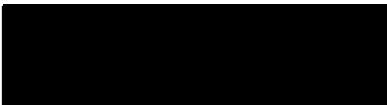
Attention: Max Burdick, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order

Board Letter: 20023

Parcel Numbers: See Attached

CANYON RIDGE DEVELOPMENT LC



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2018 Market Value on the parcels on the attached list. This changes the 2018 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 Canyon Ridge Development, LC

| parcel #  | orig value | revised value | tax rate | orig tax | revised tax | tax difference | on time pmt | refund |
|---|------------|---------------|----------|----------|-------------|----------------|-------------|--------|
| 28-04-308-001   | 141,600    | 141,100       | 0.011873 | 1,681.22 | 1,675.28    | 5.94           | 1,681.22    | 5.94   |
| 28-04-308-005   | 173,500    | 168,800       | 0.011873 | 2,059.97 | 2,004.16    | 55.81          | 2,059.97    | 55.81  |
| 28-04-308-006   | 262,000    | 257,300       | 0.011873 | 3,110.73 | 3,054.92    | 55.81          | 3,110.73    | 55.81  |
| 28-04-308-007   | 224,600    | 220,400       | 0.011873 | 2,666.68 | 2,616.81    | 49.87          | 2,666.68    | 49.87  |
| 28-04-308-008   | 189,500    | 185,600       | 0.011873 | 2,249.93 | 2,203.63    | 46.30          | 2,249.93    | 46.30  |
| 28-04-308-009   | 173,500    | 168,800       | 0.011873 | 2,059.97 | 2,004.16    | 55.81          | 2,059.97    | 55.81  |
| 28-04-308-010   | 262,000    | 252,000       | 0.011873 | 3,110.73 | 2,992.00    | 118.73         | 3,110.73    | 118.73 |
| 28-04-308-011   | 224,600    | 220,400       | 0.011873 | 2,666.68 | 2,616.81    | 49.87          | 2,666.68    | 49.87  |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
| 28-04-307-006*  | 261,600    | 261,600       | 0.012051 | 3,152.54 | 3,152.54    | -              | 3,152.54    | -      |
| 28-04-307-007*  | 226,900    | 226,900       | 0.012051 | 2,734.37 | 2,734.37    | -              | 2,734.37    | -      |
| 28-04-307-008*  | 261,600    | 261,600       | 0.012051 | 3,152.54 | 3,152.54    | -              | 3,152.54    | -      |
| 28-04-307-009*  | 214,300    | 214,300       | 0.012051 | 2,582.53 | 2,582.53    | -              | 2,582.53    | -      |
| 28-04-308-004*  | 184,300    | 184,300       | 0.011873 | 2,188.19 | 2,188.19    | -              | 2,188.19    | -      |
|   |            |               |          | -        | -           | -              |             | -      |
| * Appealed to the State Tax Commission with NO VALUE CHANGE made. |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |
|   |            |               |          | -        | -           | -              |             | -      |

parcels that have been redeemed with lower revised values 438.14