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October 9, 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: 2016 Property Valuation change from \$10,214,490 to \$9,568,000
(Original \$10,214,490) State Tax Commission Order - Stipulation
Board Letter: AU18145
Parcel Number: 21-17-227-015

Legacy Village Healthcare, LLC

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$10,214,490 to \$9,568,000. This changes the 2016 property taxes from \$112,181.22 to \$104,903.84. The taxpayer has paid \$112,181.22 which results in an overpayment of \$7,277.38.

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 2016 taxes in the amount of \$7,277.38 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

