



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

July 12, 2021

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

Re: Real Property Tax/Greenbelt Rollback Correction
Parcel No: 26-34-277-001
Name: Perry Development, LLC

Dear Council,

We recommend reducing the rollback tax on TC#8268 from \$31,463.79 to \$12,284.49.

The above referenced parcel number receive an informal decision from The Salt Lake County Board of Equalization to have 9.35 acres reinstated to Greenbelt; therefore, the rollback should be adjusted downward to reflect the acreage adjustment approved by the Board of Equalization.

Upon approval, please authorize the Salt Lake County Treasurer's office to refund/abate a portion of the rollback tax as indicated.

Respectfully,

Chris Stavros
Salt Lake County Assessor
Tyler Andrus
Chief Deputy Assessor

CC: Salt Lake County Assessor's Office
Attn: Melissa Kelly
CC: Salt Lake County Treasurer
CC: Perry Development, LLC
17 E Winchester St #200
Murray, UT 84107

DC/MK
Enclosures

ROLLBACK TAX NOTICE

Treasurer's Control # 8268
Parcel #: 26-34-377-001
Acreage: 7.83
Location: 6889 W HERRIMAN HWY

Date of Inquiry:
Date Subject to Rollback: 01/28/21
Date Lien Recorded:
Recorder's Entry #:

Ownership: PERRY DEVELOPMENT, LLC
Address: 17 E WINCHESTER ST # 200
MURRAY, UT 84107

New Owner:
Address:

AMENDED ROLLBACK CALCULATION

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION												
Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2016	26-34-300-009	7.83	236.8	0.033	\$2,132,048	\$70,571	70	0.0154600	\$1,091.02	GRAZE 3	\$60,249	\$931.45
2017	26-34-300-009	7.83	236.8	0.033	\$2,115,776	\$70,032	70	0.0148320	\$1,038.72	GRAZE 3	\$60,803	\$901.84
2018	26-34-300-009	7.83	236.8	0.033	\$3,274,346	\$108,381	70	0.0146660	\$1,589.51	GRAZE 3	\$67,239	\$986.13
2019	26-34-251-001	7.83	145.4	0.054	\$3,009,846	\$162,231	70	0.0144420	\$2,342.94	GRAZE 3	\$66,728	\$963.69
2020	26-34-377-001	7.83	17.18	0.456	\$1,546,200	\$704,758	70	0.0141990	\$10,006.86	GRAZE 3	\$102	\$1.45
Totals:									\$16,069.05			\$3,784.56

Total Market Taxes Due: \$16,069.05
Total Greenbelt/FAA Taxes Due and /or Paid: \$3,784.56
TOTAL ROLLBACK TAXES DUE: \$12,284.49

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer:	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY
Date:	
By:	
ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY _____ WILL BE SUBJECT TO INTEREST AT _____% UNTIL PAID.	Deputy County Assessor
PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.	Notary Public
UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.	Seal
	Prepared by: MK

ROLLBACK TAX NOTICE

Treasurer's Control # 8268

Parcel #: 26-34-377-001

Acreage: 17.18

Location: 6889 W HERRIMAN HWY

Date of Inquiry:

Date Subject to Rollback: 01/28/21

Date Lien Recorded:

Recorder's Entry #:

Ownership: PERRY DEVELOPMENT, LLC

Address: 17 E WINCHESTER ST # 200

MURRAY, UT 84107

New Owner:

Address:

*Do not
need to
do corrected
lien.*

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION

Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2016	26-34-300-009	17.18	236.8	0.073	\$2,132,048	\$154,787	70	0.0154600	\$2,393.00	GRAZE 3	\$60,249	\$931.45
2017	26-34-300-009	17.18	236.8	0.073	\$2,115,776	\$153,605	70	0.0148320	\$2,278.27	GRAZE 3	\$60,803	\$901.84
2018	26-34-300-009	17.18	236.8	0.073	\$3,274,346	\$237,718	70	0.0146660	\$3,486.37	GRAZE 3	\$67,239	\$986.13
2019	26-34-251-001	17.18	145.4	0.118	\$3,009,846	\$355,764	70	0.0144420	\$5,137.94	GRAZE 3	\$66,728	\$963.69
2020	26-34-377-001	17.18	17.18	1.000	\$1,546,200	\$1,546,200	70	0.0141990	\$21,954.49	GRAZE 3	\$223	\$3.17
Totals:									\$35,250.07			\$3,786.28

Total Market Taxes Due: \$35,250.07
Total Greenbelt/FAA Taxes Due and /or Paid: \$3,786.28
TOTAL ROLLBACK TAXES DUE: **\$31,463.79**

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer:

Date:

By:

STATE OF UTAH
COUNTY OF SALT LAKE
SUBSCRIBED AND SWORN TO BEFORE ME BY

ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY _____ WILL BE SUBJECT TO INTEREST AT _____% UNTIL PAID.

PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.

Deputy County Assessor

Notary Public

Seal

UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.

Prepared by: MK

**SALT LAKE COUNTY BOARD OF EQUALIZATION
RECOMMENDED VALUE**

REAL PROPERTY

GREENBELT

VAST3870

08:51:28

03/03/2021

PARCEL NUMBER	26-34-377-001-0000	APPEAL NUMBER	3419
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**COMPLETE THIS BOX ONLY IF USED AS ORIGINAL DOCUMENTATION
FOR FILING AN APPEAL TO THE SALT LAKE COUNTY BOARD OF EQUALIZATION**

OWNER OF RECORD Name(s): <u>PERRY DEVELOPMENT LLC</u>	PROPERTY TYPE <u>812</u>
PROPERTY LOCATION (Address): <u>6889 W HERRIMAN HWY</u>	TAX YEAR <u>2020</u>
TYPE OF BUILDING(S): <u>AGR. PRODUCTION (CROPS)</u>	NEIGHBORHOOD CODE <u>0877</u>
	APPRAISER NUMBER <u>816</u>

MARKET VALUE DETAIL

R.E. VALUE	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	0	1,546,200	0	0	0	0
PROPOSED VALUE						
BUILDING VALUE	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	0	0	0	0	0	0
PROPOSED VALUE						

TOTAL MARKET VALUE

	ORIGINAL VALUE		PROPOSED VALUE	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
R.E. VALUE	0	1,546,200		
BUILDING VALUE	0	0		
TOTAL VALUE	\$ 1,546,200		\$	

ACREAGE - FLAGS - CODES

	PRIMARY G/B ACRES	SECONDARY G/B ACRES	PRIMARY PRCL ACRES	SECONDARY PRCL ACRES	TC1	TC2	TC3	EX TYPE	EX %	AREA	LGL	APDX
ORIGINAL VALUE	0.00	17.18	0.00	17.18	GB				000	70	N	00
PROPOSED VALUE	0	9.35	0	17.18	GB							

FARMLAND ASSESSMENT ACT (GREENBELT) VALUE

	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	0	0	0	0	0	220
PROPOSED VALUE	0	0	0	0	0	120

TOTAL F.A.A. (GREENBELT) VALUE

	ORIGINAL VALUE		PROPOSED VALUE	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
G/B R.E. VALUE	0	220	0	120
BUILDING VALUE	0	0	0	0
TOTAL VALUE	\$	220	\$	120

REASONS FOR RECOMMENDED VALUE

Appellant provided sufficient evidence showing 9.35 Acres should remain in Greenbelt.

TYPE OF RECOMMENDATION	SIGNATURES
<input type="checkbox"/> HEARING RECOMMENDED <input checked="" type="checkbox"/> ASSESSOR RECOMMENDATION INFORMAL DECISION BN <input checked="" type="checkbox"/> ASSESSOR (IN-HOUSE) APPEAL INFORMAL DECISION <input type="checkbox"/> HEARING OFFICER RECOMMENDATION FORMAL DECISION	DATED: <u>3/10/2021</u> SIGNED: <u>[Signature]</u> ASSESSOR DATED: _____ SIGNED: _____ HEARING OFFICER

**SALT LAKE COUNTY BOARD OF EQUALIZATION REAL PROPERTY
ASSESSOR'S PROPOSED CONFERENCE OR HEARING RECORD**

Parcel Number	26-34-377-001	Appeal Number	3419
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Reconsideration # (Old Number)		Y N	Appraiser #	816	Date	3/10/2021
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Assessor Notes

Subject Property

Property Type	AGR. PRODUCTION (CROPS)
Location	6889 W HERRIMAN HWY
Square Feet	N/A
Year Built	N/A
Acres	17.18
Assessor original value	\$ 1,546,200
Assessor proposed value	\$ 1,546,200
Appellant proposed value	\$ Not appealing value. Appellant is appealing rollback tax notice.

Subject Property Photo



Assessor's Notes

The subject property was withdrawn from Greenbelt on January 28, 2021. A review of the parcel from aerial imagery taken on December 3, 2020 revealed a portion of the parcel is in the early stages of development. Due to the development taking place, Salt Lake County Greenbelt Department withdrew the entire parcel from Greenbelt. Perry Development, owner of record, should have notified the Salt Lake County Greenbelt Department prior to beginning development to request a rollback calculation for the portion of the parcel being developed. Failing to contact the Greenbelt Department ahead of time caused the entire parcel to be withdrawn from Greenbelt – not just the portion being developed. Prior notification would have resulted in a partial rollback being billed.

Appellant's Evidence

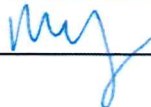
Perry Development provided a plat map containing the legal description of the portion land being developed. Based upon the legal description 7.83 acres has been dedicated for development. The remaining 9.35 acres is intended to remain on Greenbelt.

Conclusions

The appellant has provided sufficient documentation showing their intent to develop only 7.83 acres of the subject parcel. The Salt Lake County Greenbelt Department recommends reinstating 9.35 acres to Greenbelt and adjusting the Rollback Tax Notice to reflect 7.83 acres withdrawn from Greenbelt not the entire 17.18 acres which was initially withdrawn.

Signature

Signed



Assessor

Melissa Kelly

From: Brad Neff
Sent: Thursday, July 8, 2021 1:48 PM
To: Melissa Kelly
Cc: Kim Hansen; Matt Williams
Subject: RE: Locating hearing officer notes

Melissa,

I was way off. I was thinking that you were talking about the Butterfield sand and gravel property. I guess I should pay attention and actually open the document.

Matt was correct in his email in stating that both properties you referenced did not go to hearing, but received an informal decision that incorporated the recommendation that your office made (see the ASR-22 and grids in the SharePoint file). Consequently, there are no hearing officer recommendations.

Brad Neff

Tax Administrator
Council-Tax Administration
2001 S State Street N2-300
Salt Lake City, UT 84190-1011
385-468-8124



From: Melissa Kelly <MKelly@slco.org>
Sent: Thursday, July 8, 2021 7:32 AM
To: Brad Neff <BNeff@slco.org>
Cc: Kim Hansen <KHansen@slco.org>
Subject: Locating hearing officer notes

Hi Brad,

I need to do Board Letters for the attached rollbacks that were appealed. I need supporting documentation showing the hearing officer agreed to reinstate a portion of the acreage withdrawn from greenbelt to adjust the rollback calculation. I looked in SharePoint for the hearing officers writeup but could not find one. Perhaps I'm looking in the wrong place? Could you help me locate the writeups?

Oh, also can you tell me what the decision was on the Rose Garden rollback appeal? 33-12-100-018.

Thanks,

Melissa Kelly
Salt Lake County Assessor's Office
Real Property Appraiser
Greenbelt/Exempt
(385) 468-8041