

SCOTT TINGLEY CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

ROSWELL ROGERS

Senior Advisor RRogers@slco.org

STUART TSAI JD, MPA

Property Tax

Division Administrator

STsai@slca.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 June 28, 2019

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

Attention: Richard Snelgrove, Chair

Re: 2016/2017 Property Valuation – Utah State Tax Commission Order

Board Letter: 19074

Parcel Numbers: See Attached

CRISTO, LLC



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016/2017 Market Value on the parcels on the attached list. This changes the 2016/2017 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



axpayer name Cristo, LLC

Tax Year 2016

parcel #	orig value	revised value	tax rate	orig tax	revised tax	tax difference	on time pmt	refund
30-06-301-001	583,100	427,500	0.014905	8,691.11	6,371.89	2,319.22	8,691.11	2,319.22
30-06-301-002	562,000	300,000	0.014905	8,376.61	4,471.50	3,905.11	8,376.61	3,905.11
30-06-301-003	558,300	285,000	0.014905	8,321.46	4,247.93	4,073.53	8,321.46	4,073.53
30-06-301-004	565,300	335,000	0.014905	8,425.80	4,993.18	3,432.62	8,425.80	3,432.62
30-06-301-005	581,300	422,500	0.014905	8,664.28	6,297.36	2,366.92	8,664.28	2,366.92
30-06-301-008	552,200	330,000	0.014905	8,230.54	4,918.65	3,311.89	8,230.54	3,311.89
				-	-	-		-
Tax Year 2017								
30-06-301-001	583,100	440,000	0.014646	8,540.08	6,444.24	2,095.84	8,540.08	2,095.84
30-06-301-002	562,000	290,000	0.014646	8,231.05	4,247.34	3,983.71	8,231.05	3,983.71
30-06-301-003	558,300	300,000	0.014646	8,176.86	4,393.80	3,783.06	8,176.86	3,783.06
30-06-301-004	565,300	360,000	0.014646	8,279.38	5,272.56	3,006.82	8,279.38	3,006.82
30-06-301-005	581,300	445,000	0.014646	8,513.72	6,517.47	1,996.25	8,513.72	1,996.25
30-06-301-008	552,200	325,000	0.014646	8,087.52	4,759.95	3,327.57	8,087.52	3,327.57

parcels that have been redeemed with lower revised values 37,602.54