



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

May 18, 2021

Salt Lake County Council
2001 S State Street, N2-300
Salt Lake City, UT 84111-4575

Dead Filed Parcel Number: 16-06-331-015-6000 (320 E 400 S)

Taxpayer: Salt Lake City Corporation
451 S State Street #245
Salt Lake City, UT 84111

Attention: Honorable Steve DeBry, Chairman

Dear Council:

The Assessor's Office recommends that the delinquent privilege tax on the above referenced property be abated.

A privilege tax was assessed in 2017, because the tenant at the time, Salt Lake Roasting Company, was leasing the property from Salt Lake City Corporation. As a for-profit business, Salt Lake Roasting was responsible for the privilege tax in-lieu of a property tax because the property owner was a government entity.

Salt Lake Roasting Company vacated this property effective June 30, 2017, and the privilege tax was prorated at 50% accordingly. However, a privilege tax can only be collected through a judgement filed in district court against the tenant at the time the privilege tax was assessed.

Because the lessee no longer occupies the property and Salt Lake City is exempt, the tax is considered uncollectible. Therefore, we recommended that the outstanding balance in the amount of \$4,493.34 be abated.

Please advise the Treasurer's Office to abate the 2017 outstanding balance and any subsequent late fees or interest.

Sincerely,

Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

DC/KH/dj

Hi Stuart,

Hope you are well. Please see below your correspondence with Sam Jensen regarding the outstanding property tax bill on one of our Salt Lake City properties and attached Delinquency notice we received last week.

Per your email below this appears to be a privilege tax against Salt Lake Roasting and nothing to do with the property.

Please advise how we can clear this up in the system or maybe provide different contact?

Best,
Greg

GREGORY COLA | DEVELOPMENT DIRECTOR
T | 504.301.0014x2839 F | 646.285.0003



NEW ORLEANS OFFICE
The Shop at the Contemporary Arts Center
900 Camp Street, Suite 401
New Orleans, LA 70130

NEW YORK OFFICE
11 Park Place, Suite 1705
New York, NY 10007

THEDOMAINCOS.COM | @DOMAINCOS

From: Stuart Tsai [<mailto:STsai@slco.org>]
Sent: Tuesday, October 08, 2019 12:19 PM
To: Samuel Jensen <sjensen@nat.com>
Subject: RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000

** External email: STsai@slco.org. If suspicious, forward to techsupport@nat.com. **

Sam,

You are correct. A privilege tax was assessed to the tenant of parcel 16-06-331-015-6000 and is not a lien against real property. Since we use the same system to record property tax delinquencies, employees and others often get confused about the statuses of these delinquencies. Since it is a privilege tax, it cannot be collected through tax sale of the property, rather only through a judgment filed in district court against the tenant at the time the privilege tax was assessed, not against the property owner.

Sincerely,

Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-508-6771
F: 866-352-7740

From: Stuart Tsai <STsai@slco.org>
Sent: Thursday, October 15, 2020 11:05 AM
To: Greg Cola <gcola@thedomaincos.com>; Angie Vise <AVise@slco.org>
Cc: Vincent Keeler <vkeeler@thedomaincos.com>; Denise de Rushe <dderushe@thedomaincos.com>; Melissa Voto <mvoto@thedomaincos.com>; Sam Jensen <Sam.Jensen@securedlandtitle.com>
Subject: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Greg,

I'm forwarding your email to Angie in the Treasurer's office. The Treasurer is responsible for updating mailing addresses. You are correct, privilege taxes do not create a lien on your property.

Thanks,

Stuart

From: Greg Cola <gcola@thedomaincos.com>
Sent: Thursday, October 15, 2020 10:50 AM
To: Stuart Tsai <STsai@slco.org>
Cc: Vincent Keeler <vkeeler@thedomaincos.com>; Denise de Rushe <dderushe@thedomaincos.com>; Melissa Voto <mvoto@thedomaincos.com>; Sam Jensen <Sam.Jensen@securedlandtitle.com>
Subject: RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hi Stuart, following up on my email below. Copying Sam Jensen back in as well. Thanks.

GREGORY COLA | DEVELOPMENT DIRECTOR
T | 504.301.0014x2839 F | 646.285.0003



NEW ORLEANS OFFICE
The Shop at the Contemporary Arts Center
900 Camp Street, Suite 401
New Orleans, LA 70130

NEW YORK OFFICE
11 Park Place, Suite 1705
New York, NY 10007

THEDOMAINCOS.COM | **@DOMAINCOS**

From: Greg Cola
Sent: Monday, October 12, 2020 9:21 AM
To: STsai@slco.org
Cc: Vincent Keeler <vkeeler@thedomaincos.com>; Denise de Rushe <dderushe@thedomaincos.com>; Melissa Voto <mvoto@thedomaincos.com>
Subject: FW: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies
Importance: High

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hello Brad,

The city reached out to me today. They received the below email. They were curious if you knew the decision that was going to be made or proposed to the Property Tax Committee and the County Council on the 27th?

Hello Daniel,

The privilege tax assessment request will be heard by the Property Tax Committee this Thursday and the County Council on April 27th. Would you please provide me with an address and contact name where the decision letter should be mailed?

Thank you!

Sam Jensen

Commercial Escrow Officer

Secured Land Title

7090 South Union Park Avenue Ste. 425

Midvale, Utah 84047

SecuredLandTitle.com

P: 801-488-5340

F: 866-352-7740

From: Brad Neff <BNeff@slco.org>

Sent: Friday, April 09, 2021 9:38 AM

To: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hi Sam,

Thanks for checking on this. Our goal is to not have any property go to the tax sale. I'm working with our district attorney on this, and hope to present this to the property tax committee this month.

Brad

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Sent: Friday, April 9, 2021 9:33 AM

To: Brad Neff <BNeff@slco.org>; Stuart Tsai <STsai@slco.org>

Cc: Kimberly.Chytraus@slcgov.com; Finan, Shellie <Shellie.Finan@slcgov.com>; Rip, Daniel <Daniel.Rip@slcgov.com>;

Greg.Cola@thedomaincos.com; vkeeler@thedomaincos.com; mvoto@thedomaincos.com;

dderushe@thedomaincos.com

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hello Brad,

The current owner of the property. Received the attached notice. Do you know if this issue has been resolved. Everyone is nervous about the May tax sale and would like confirmation this has been resolved prior to the sale.

Let me know,

Sam

Sam Jensen

Commercial Escrow Officer
Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-488-5340

F: 866-352-7740

From: Brad Neff <BNeff@slco.org>

Sent: Monday, March 08, 2021 12:58 PM

To: Sam Jensen <Sam.Jensen@securedlandtitle.com>; Stuart Tsai <STsai@slco.org>

Cc: Kimberly.Chytraus@slcgov.com; Finan, Shellie <Shellie.Finan@slcgov.com>; Rip, Daniel <Daniel.Rip@slcgov.com>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

I'll do that Sam. We handle claims to the Property Tax Committee in the order received. We are little back-logged at the moment, but should be looking to resolve this in the next month or two. Thanks for your patience.

Brad

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Sent: Friday, March 5, 2021 4:34 PM

To: Stuart Tsai <STsai@slco.org>

Cc: Kimberly.Chytraus@slcgov.com; Finan, Shellie <Shellie.Finan@slcgov.com>; Rip, Daniel <Daniel.Rip@slcgov.com>; Brad Neff <BNeff@slco.org>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Thank you Stuart.

Brad- Please let us know if the City needs to do anything else or if they're just waiting for this to be reviewed.

Thank you,

Sam

Sam Jensen

Commercial Escrow Officer
Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-488-5340

F: 866-352-7740

From: Stuart Tsai <STsai@slco.org>

Sent: Friday, March 05, 2021 4:32 PM

To: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Cc: Kimberly.Chytraus@slcgov.com; Finan, Shellie <Shellie.Finan@slcgov.com>; Rip, Daniel <Daniel.Rip@slcgov.com>; Brad Neff <BNeff@slco.org>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Sam,

Please contact Brad Neff, the Chair of the Property Tax Committee, regarding this issue. I did forward the issue to him, but the committee only meets once a month so it's possible there's just a backlog. I've CC'd him on this email as well.

Thanks,

Stuart

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Sent: Thursday, March 4, 2021 11:42 AM

To: Stuart Tsai <STsai@slco.org>

Cc: Kimberly.Chytraus@slcgov.com; Finan, Shellie <Shellie.Finan@slcgov.com>; Rip, Daniel <Daniel.Rip@slcgov.com>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hello Stuart,

Do you have any insight for Salt Lake City on this? They are still getting the delinquent tax notices. The last correspondence I see is that you were going to request that the Property Tax Committee to have this tax removed.

Please let us know.

Thank you,

Sam

Sam Jensen

Commercial Escrow Officer

Secured Land Title

7090 South Union Park Avenue Ste. 425

Midvale, Utah 84047

SecuredLandTitle.com

P: 801-488-5340

F: 866-352-7740

From: Rip, Daniel <Daniel.Rip@slcgov.com>

Sent: Thursday, November 05, 2020 1:53 PM

To: Stuart Tsai <STsai@slco.org>; Sam Jensen <Sam.Jensen@securedlandtitle.com>

Subject: Re: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Stuart,

Yes, please request the Property Tax Committee to have the privilege tax assessment in 2016 removed. Also, what's the status for the 2017 privilege tax assessment? This is not the City's responsibility to pay either and is between the tenant (SL Roasting Co and the County). Should that be added to the request? Let me know.

Thanks,

Dan Rip

Policy and Program Manager

DEPARTMENT of COMMUNITY and NEIGHBORHOODS
SALT LAKE CITY CORPORATION

TEL 801-535-6308
CEL 801-875-3751
EMAIL daniel.rip@slcgov.com

WWW.SLC.GOV/CAN/REAL-ESTATE-SERVICES/
www.ourneighborhoodscan.com

From: Stuart Tsai <STsai@slco.org>
Date: Thursday, November 5, 2020 at 1:48 PM
To: Sam Jensen <Sam.Jensen@securedlandtitle.com>, "Rip, Daniel" <Daniel.Rip@slcgov.com>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Dan,

It looks like the 2016 delinquency may have been in error because the privilege tax wasn't assessed until 2017. It seems likely the property should have been exempt for 2016. Would you like me to forward this information to the Property Tax Committee? They can make recommendations to the Council to correct prior year taxes if all the requirements are met, but I need you or someone from SLC to make the request. A response to this email should be sufficient. This does not affect the privilege tax assessment from 2017 on and would only potentially correct the taxes for 2016 if the Property Tax Committee agrees.

Thanks,

Stuart

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>
Sent: Tuesday, October 20, 2020 4:35 PM
To: Stuart Tsai <STsai@slco.org>; Angie Vise <AVise@slco.org>
Cc: Rip, Daniel <Daniel.Rip@slcgov.com>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Stuart, Dan Rip with Salt Lake City has also emailed me regarding the privilege tax. They also received a notice of the delinquency. Is there a way to have the SL county treasurer update their records so that Domain and the City no longer receive notices regarding this delinquency. Neither one of them are obligated to pay it, and the county should go after SL Roasting Company in the district court to collect.

Can you please confirm with Dan that the City also has no obligation to the tax.

Thanks,

Sam

Sam Jensen
Commercial Escrow Officer

Sam Jensen

Commercial Escrow Officer
Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-488-5340
F: 866-352-7740

From: Brad Neff <BNeff@slco.org>

Sent: Thursday, April 15, 2021 9:56 AM

To: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Good morning Sam,

The PTC approved the abatement of the 2016 property taxes, penalties, interest and certification fees. Final approval is vested with the council, and this will be on the agenda for April 27.

Brad

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Sent: Wednesday, April 14, 2021 4:49 PM

To: Brad Neff <BNeff@slco.org>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Thanks Brad, Everyone is so anxious for a positive resolution! I appreciate your help.

Sam Jensen

Commercial Escrow Officer
Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-488-5340
F: 866-352-7740

From: Brad Neff <BNeff@slco.org>

Sent: Wednesday, April 14, 2021 4:39 PM

To: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

I am aware of the our staff recommendation being made to the Committee, but at times the Committee chooses not to follow the recommendation. For that reason, I want to withhold the recommendation. I can let you know tomorrow after the meeting what the Property Tax Committee decides. The Council then would choose whether to ratify the PTC decision on the 27th.

Brad

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>

Sent: Wednesday, April 14, 2021 4:34 PM

To: Brad Neff <BNeff@slco.org>

SecuredLandTitle.com

From: Brad Neff <BNeff@slco.org>
Sent: Tuesday, April 27, 2021 11:48 AM
To: Sam Jensen <Sam.Jensen@securedlandtitle.com>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

The Council meeting is at 4:00. The recommendation is to abate the tax. I expect the Council will approve it as it is a consent item (meaning it is not scheduled for discussion). I can let you know either late this afternoon or first thing in the morning.

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>
Sent: Tuesday, April 27, 2021 11:42 AM
To: Brad Neff <BNeff@slco.org>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Hello Brad,

Today is the 27th. Do you know when the Council meeting is? If so could you please confirm the results of the meeting?

Thanks,

Sam

Sam Jensen

Commercial Escrow Officer
Secured Land Title
7090 South Union Park Avenue Ste. 425
Midvale, Utah 84047
SecuredLandTitle.com

P: 801-488-5340
F: 866-352-7740

From: Brad Neff <BNeff@slco.org>
Sent: Thursday, April 15, 2021 10:17 AM
To: Sam Jensen <Sam.Jensen@securedlandtitle.com>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

The tax sale itself is out of my lane, and I would urge that you discuss the tax sale status with the Auditor's office. I haven't seen any notices other than those related to the 2016 tax year which the Property Tax Committee considered.

From: Sam Jensen <Sam.Jensen@securedlandtitle.com>
Sent: Thursday, April 15, 2021 9:57 AM
To: Brad Neff <BNeff@slco.org>
Subject: RE: [External] RE: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000 Exchange A- Domain Companies

Brad, thank you for the follow up. So we're clear assuming the county council approves, this means the tax is no longer owed and will be cancelled in the may tax sale?

PARCEL ID: 2018 16-06-331-015-6000

(CONTINUED)

**** COMMERCIAL_GROUP # 101/ 1

LAST UPDATED : 04/17/2017

Comm Use	730 - RESTAURANT	Tot Inc Area	4704	App Gross Inc	52560
Cost Grad	A - AVERAGE	Tot Num Inc Units	1	App Vac Pct	10
Inside Grad	A - AVERAGE	Avg Inc Unit Sz	4704	App EGI	47304
Outside Grad	A - AVERAGE	Pct Heat 1	100	App Exp Pct	6
Overall Cond	A - AVERAGE	Tbl Rent	13.25	App Exp / SF	.65
Inside Cond	A - AVERAGE	Tbl Gross Inc	58026	App Net Inc	44466
Outside Cond	A - AVERAGE	Tbl Vac Pct	10	App OAR	7.75
Base Fl	1	Tbl Misc Inc	0	App Cap Value	573755
Base Fl Area	3120	Tbl EGI	52223	App SF Rate	130.99
Num Flrs	1	Tbl Exp Pct	5	Rent Methd	S - SQUARE FOOT
Totl Fl Area	3120	Tbl Exp / SF	.6	Inc Methd	T - TABLED INCOME/GRM
Lighting	A - AVERAGE	Tbl Net Inc	49612	Sq Ft Rntbl	4380
Heatcool Ty1	WB - STEAM-W/O-BR	Tbl OAR	8.75	Inc Appr ID	326
Reserves	Y - YES	Tbl Cap Value	566994	Inc Appr Date	01/01/2017
Mod Tbl Switch	N - NO	Tbl SF Rate	129.45	Inc Appr Valid	YM - MARKET
Appr Load Taxes	N - NO	App Rent	12		

Memo X1: IS ATTACHED STORAGE BLDG

**** COMMERCIAL_GROUP # 101/ 2

LAST UPDATED : 02/07/2006

Comm Use	732 - REST BSMT STG	Base Fl Area	3120	Tot Inc Area	3120
Cost Grad	F - FAIR	Num Flrs	1	Pct Heat 1	100
Inside Grad	F - FAIR	Totl Fl Area	3120	Tbl Misc Inc	0
Outside Grad	F - FAIR	Lighting	A - AVERAGE	App SF Rate	10.31
Overall Cond	F - FAIR	Heatcool Ty1	WB - STEAM-W/O-BR	Rent Methd	S - SQUARE FOOT
Inside Cond	F - FAIR	Reserves	Y - YES	Inc Methd	I - INCLUDED IN INCOM
Outside Cond	F - FAIR	Mod Tbl Switch	N - NO	Sq Ft Rntbl	3120
Base Fl	0	Appr Load Taxes	N - NO	Inc Appr Valid	NO - NOT VERIF/MARKET

Memo

**** COMMERCIAL_GROUP # 101/ 3

LAST UPDATED : 02/27/2006

Comm Use	733 - REST MEZZ	Base Fl	2	Mod Tbl Switch	N - NO
Cost Grad	A - AVERAGE	Base Fl Area	1584	Appr Load Taxes	N - NO
Inside Grad	A - AVERAGE	Num Flrs	1	Tot Inc Area	1584
Outside Grad	A - AVERAGE	Totl Fl Area	1584	Pct Heat 1	100
Overall Cond	A - AVERAGE	Lighting	A - AVERAGE	Rent Methd	S - SQUARE FOOT
Inside Cond	A - AVERAGE	Heatcool Ty1	PU - PACKAGE-UNIT	Inc Methd	I - INCLUDED IN INCOM
Outside Cond	A - AVERAGE	Reserves	Y - YES		

Memo CENTER PORTION AUT (18'X18')

**** COMMERCIAL_SECTION # 102

LAST UPDATED : 10/27/2015

Class	C - MASONRY-WALL	Grnd Fl Area	1536	Pct Cmpl't	100
Deprec Grade	A - AVERAGE	Pct Office	3	RCN	125586

Amenity Meas

SC - SWAMP-COOLER

Amenity Type

101/ 1

**** COMMERCIAL_AMENITY #

PARCEL ID: 2018 16-06-331-015-6000 (CONTINUED)

**** VALUE_HISTORY # 2/ 1 LAST UPDATED :

Fn1 Val	673390	Sel Src	IN - INCOME	Grnblt Dat	05/18/2017
Lnd Val	10500	PTYP	952	Grnblt Val	0
Bldg Val	662890	SPECTYP	503		2017
Tax Rate	.0142450	SEL SRCE	IN		
Tax Dist	13	EXEMPT	N		

Legal Desc IMPS ON: BEG AT NE COR LOT 5, BLK 35, PLAT B, SLC SUR; E 0.18 FT; S 14.48 FT; S'LY 70.52 FT M OR L; W 0.16 FT
T; S 47 FT; W 58 FT; N 132 FT; E 58 FT TO BEG. 0.18 AC. 5509-1175 6260-2625 10380-2322

**** VALUE_HISTORY # 2/ 90 LAST UPDATED :

Fn1 Val	673390	Tax Dist	13	Grnblt Val	0
Lnd Val	10500	PTYP	C		2017
Bldg Val	662890	Detail YR	586		

**** LAND # 1 LAST UPDATED : 08/10/2017

Lot Use	C - COMMERCIAL	Drive Access	F - FRONT	Lot Loc	IN - INTERIOR
Lot Typ	PF - PRIMARY-FRNT	Driveway Type	A - ASPHALT	Traffic	H - HEAVY
Inc Flag	Y - YES	Sewer	P - PUBLIC	Trafc Infl	T - TYPICAL
Lnd Assr Cls	CS - COM-SECONDRY	Curb Gtr	Y - YES	Str Typ	H - HIGHWAY
Eff Frnt	59	Sdwlk	Y - YES	Str Fnsh	P - PAVED
Depth	132	Traffic Count	20420	Lnd Val	216409
Sq Ft	7840	Land Access	G - GOOD	Lessee Nam 1	SALT LAKE CITY CORPORATIO
Acres	.18	Nbhd Cod	7808	Lessee Nam 1 N	
Pos Neg Infl	A - AVERAGE	Nbhd Grp	2105	Lessee Add 1	451 S STATE ST
Legal Frntg	59	Nbhd Typ	S - STATIC	Lessee City	SALT LAKE CITY UT
Zone	TSA-UC	Nbhd Eff	T - TYPICAL	Lessee Zip	84111-3102
Wtr Avail	Y - YES	Topo	L - LEVEL	Lessee State	05/18/2018
Off Str Prk	P - POOR	Lot Shape	R - REGULAR		

**** COMMERCIAL_SECTION # 101 LAST UPDATED : 10/27/2015

Class	C - MASONRY-WALL	Grnd Fl Area	3120	RCN	571550
Deprec Grade	A - AVERAGE	Year Blt	1950	RCNLD	308637
Ten Apsal	VG - VERY-GOOD	Eff Yr Blt	1992	Site Config	A - AVERAGE
Ext Wall Typ	BR - BRICK	Lnd Bldg Rt	1.26	Conformity	A - AVERAGE
Foundtn	Y - YES	Asst Cls	S - SECONDARY	Rental Class	C - CLASS C
Perimtr	226	Econ Life	35	Gis X	1
Num Stories	1	Remain Eco Life	11		
Av St Ht	12	Pct Cmpl	100		

Sketch S1(2){}[L24U491]:SU65L48D65R48,S2{}[L24U18]:U33SU32L48D32R48,X{[L9U69]:U65SU5L18D5R18,;, 6240,, 1536,, 452,, 16
0,, 2,, 1

Cost Tag Used	2018	Sel Bldg Val	446231	2017 Tax Rate	.0142450
Inc Tag Used	2018	Sel Val	662640	Total CAP	566994
Depr Year Used	2018	Sel Srce	IN - INCOME	Total GRM	95646
Valu Finl Dat	05/16/2018	Land Val	216400		

PARCEL ID: 2018 16-06-331-015-6000

**** PARCEL

LAST UPDATED : 03/09/2018

Owner Name	SALT LAKE CITY CORPORATIO	Mail Frt Num	320	Detail Yr	8 - INVALID CODE
Owner Name N		Mail Frt Dir	E - EAST	Totl Assoc	2
Active	Y - YES	Mail St Dir	S - SOUTH	Sale Price	1700000
Totl Acres	.18	Mail St Nam	400	Sale Date	11/18/2015
Eco Unit Acrs	.18	Munizone	TSA-UC-C	Sale Typ	B - LAND & BLDGS
Owner Ocpd	N - NO	Bofe	17	Sale Valid	P - NO-PARTIAL
Frt Num	320	Tax Class ID	501 - SLC-CORP	Sold Prcls	16-06-331-002, -405-004 (
Frt Dir	E - EAST	Prop Typ	952 - COM-CHR/PUB	Sold Prcls	-002 SEGGED TO -015-2000
St Name	400	Spec Prop Typ	503 - RETAIL-MIXED	Sold Prcls	& -6000)
St Dir	S - SOUTH	Tax Dist	13	Verif Svc	B - BUYER
City	SALT LAKE CITY	Pct Exmpt	100	Sales Num	12172885
Zip	84111	Tax Dist Loc	SLCITY/S		
Site Nm	S L ROASTING CO	Exmpt Typ	T - TOTAL		

Legal Desc IMPS ON: BEG AT NE COR LOT 5, BLK 35, PLAT B, SLC SUR; E 0.18 FT; S 14.48 FT; S'LY 70.52 FT M OR L; W 0.16 F
 T; S 47 FT; W 58 FT; N 132 FT; E 58 FT TO BEG. 0.18 AC. 5509-1175 6260-2625 10380-2322
 Memo NEW PARCEL 16-06-331-015-6000 CREATED 2016/08/15-05:52:38 // 2017 SEG, FROM 16-06-331-002. PRIVILEGE TAX. ACTUA
 L LEASE UNDER MKT. 3/21/17 326 // 2017 - TENANT (SALT LAKE CITY ROASTING COMPANY) VACATED EFF 6/30/17 PER SLC C
 ORP. PRORATE PRIV TAX AT 50% FOR 2017 TAX YEAR. IN-HOUSE APPEAL 2/27/18. 586 // 2018 - OWNER EXEMPT. CITY PLANS
 TO SELL BLDG IN 2018 PER DAN RIP, SLC REAL PROPERTY MANAGER, 801-535-6308. 586 //

**** TAX_CLASS # 1 Tax Class OE - OWNER EXEMPT

**** BATCHING # 1 LAST UPDATED : 04/17/2017

Batch Num	11969	Entrnc	0 - OFFICE REVIEW	Data Entry Date	04/17/2017
Batch Typ	57	Info Sourc	H - HIST RECORD	Batching Date	09/21/2016
Coll ID	326	Visit Date	03/21/2017	RTF	04/19/2017
Coll Typ	A - APPRAISER	Tech ID	548		

**** ASSOC_NUMBERS # 1 LAST UPDATED :

Assoc Prcls 16063310152000

**** ASSOC_NUMBERS # 2 LAST UPDATED :

Assoc Prcls 16063310156000

**** VALUATION

Cost Land	216409	Tot Inc Val	662640	Bldg Val	446190
RCN	710601	Add Lnd Val	0	Finl Val	662590
RCNLD	370665	Add Bldg Val	0	Grnblt Val	0
Cost Totl	587100	Eco Totl Val	662640	Pri Land Val	216400
Cost Date	05/16/2018	Inc Calc By	I - COST/INC PGM	Pri Bldg Val	446190
Land Tag Used	2018	Sel Lnd Val	216409	Pri Totl Val	662590

PARCEL ID: 2017 16-06-331-015-6000

(CONTINUED)

**** INCOME_SUMMARY

LAST UPDATED :

Vac Pct	10	Misc Inc	0	Grm Value	99679
Exp Pct	6	Eff Gross	47304	App Mkt Val	0
Cap Rate	7.75	Exp Amt	2838	Tot Inc Val	673434
Grm	11.6	Net Inc	44466	App Price Sf	113.83
Pot Gross Inc	52560	Cap Value	573755	Totl Rentabl Sf	5916
Vac Amt	5256	Grm Pgi	8593	Inc Calc By	I - COST/INC PGM

**** DETACHED_STRUCTURE # 1

LAST UPDATED : 04/18/2017

Structure	AP - PVNG-ASPHALT	Cond	A - AVERAGE	Meas 2	60
Det Ass Cls	CS - COM-SECONDRY	Inc Flag	Y - YES	RCN	8352
Units	S - SQUARE-FEET	Eff Yr Blt	2004	RCNLD	2172
Quality	A - AVERAGE	Meas 1	60	Pct Cmplt	100

**** DETACHED_STRUCTURE # 2

LAST UPDATED : 04/03/2003

Structure	CN - PVNG-CONCRTE	Inc Flag	Y - YES	RCN	5054
Det Ass Cls	CS - COM-SECONDRY	Act Yr Blt	1980	RCNLD	1061
Units	S - SQUARE-FEET	Eff Yr Blt	1989	Pct Cmplt	100
Quality	A - AVERAGE	Meas 1	18		
Cond	G - GOOD	Meas 2	48		

Totl Fl Area
Lighting
Heatcool Ty1

1536
A - AVERAGE
WB - STEAM-W/O-BR

Tbl GRM Value
Tbl SF Rate
App Rent

99679
64.9
900

Inc Appr Date
Inc Appr Valid

09/24/2015
NO - NOT VERIF/MARKET

LAST UPDATED : 02/07/2006

732 - REST BSMT STG

Comm Use	F - FAIR	3120	Tot Inc Area	3120
Cost Grad	F - FAIR	1	Pct Heat 1	100
Inside Grad	F - FAIR	3120	Tbl Misc Inc	0
Outside Grade	F - FAIR	A - AVERAGE	App SF Rate	10.31
Overall Cond	F - FAIR	WB - STEAM-W/O-BR	Rent Methd	S - SQUARE FOOT
Inside Cond	F - FAIR	Y - YES	Inc Methd	I - INCLUDED IN INCOM
Outside Cond	F - FAIR	N - NO	Sq Ft Rntbl	3120
Base Fl	0	N - NO	Inc Appr Valid	NO - NOT VERIF/MARKET

733 - REST MEZZ

Comm Use	A - AVERAGE	2	Mod Tbl Switch	N - NO
Cost Grad	A - AVERAGE	1584	Appr Load Taxes	N - NO
Inside Grad	A - AVERAGE	1	Tot Inc Area	1584
Outside Grade	A - AVERAGE	1584	Pct Heat 1	100
Overall Cond	A - AVERAGE	A - AVERAGE	Rent Methd	S - SQUARE FOOT
Inside Cond	A - AVERAGE	PU - PACKAGE-UNIT	Inc Methd	I - INCLUDED IN INCOM
Outside Cond	A - AVERAGE	Y - YES		

Memo CENTER PORTION AUT (18'X18')

102

Class	C - MASONRY-WALL	1536	Pct Cmpl	100
Deprec Grade	A - AVERAGE	3	RCN	114814
Ten Apeal	VG - VERY-GOOD	1950	RCNLD	53963
Ext Wall Typ	BR - BRICK	1980	Site Config	A - AVERAGE
Foundtn	Y - YES	1.26	Conformity	A - AVERAGE
Perimtr	136		Rental Class	C - CLASS C
Num Stories	1			
Av St Ht	10			

102/ 1

Comm Use	A - AVERAGE	1536	App Gross Inc	10800
Cost Grad	A - AVERAGE	10	App GRM	10
Inside Grad	A - AVERAGE	108000	App GRM Value	108000
Outside Grade	A - AVERAGE	70.31	App SF Rate	70.31
Overall Cond	A - AVERAGE	1	App Rent Date	09/24/2015
Inside Cond	A - AVERAGE	1536	App Methd	2 - 2 BEDROOM
Outside Cond	A - AVERAGE	100	Inc Methd	T - TABLED INCOME/GRM
Base Fl	2	716.1	Sq Ft Rntbl	1536
Base Fl Area	1536	8593	Num Units	1
Num Flrs	1	11.6	Inc Appr ID	801

102/ 1

Memo

X1: IS ATTACHED STORAGE BLDG

PARCEL ID: 2017 16-06-331-015-6000

(CONTINUED)

LAST UPDATED : 04/26/2017

**** LAND # 1

Lot Use	C - COMMERCIAL	Sewer	P - PUBLIC	Traffic	H - HEAVY
Lot Typ	PS - PRIMARY-SQFT	Curb Gtr	Y - YES	Trafc Infl	T - TYPICAL
Inc Flag	Y - YES	Sdwk	Y - YES	Str Typ	H - HIGHWAY
Lncl Assr Cls	CS - COM-SECONDRY	Traffic Count	20420	Str Fnsh	P - PAVED
Eff Frnt	38	Land Access	G - GOOD	Lnd Val	14824
Depth	132	Nbhd Cod	7808	Lessee Nam 1	SALT LAKE CITY CORPORATIO
Sq Ft	436	Nbhd Grp	2105	Lessee Nam 1 N	
Acres	.01	Nbhd Typ	D - DEVELOPING	Lessee Nam 2	%SL ROASTING CO
Pos Neg Infl	A - AVERAGE	Nbhd Eff	T - TYPICAL	Lessee Add 1	451 S STATE ST # 245
Legal Frntg	38	Topo	L - LEVEL	Lessee City	SALT LAKE CITY UT
Zone	TSA-UC	Lot Shape	R - REGULAR	Lessee Zip	84111
Off Str Prk	P - POOR	Lot Loc	IN - INTERIOR	Lessee State	05/19/2017

**** COMMERCIAL_SECTION # 101

LAST UPDATED : 10/27/2015

Class	C - MASONRY-WALL	Av St Ht	12	Remain Eco Life	11
Deprec Grade	A - AVERAGE	Grnd Fl Area	3120	Pct Cmpl	100
Ten Apeal	VG - VERY-GOOD	Year Blt	1950	RCN	563554
Ext Wall Typ	BR - BRICK	Eff Yr Blt	1992	RCNLD	321226
Foundtn	Y - YES	Lnd Bldg Rt	1.26	Site Config	A - AVERAGE
Perimtr	226	Asst Cls	S - SECONDARY	Conformity	A - AVERAGE
Num Stories	1	Econ Life	35	Rental Class	C - CLASS C

Sketch S1(2){}[L24U49]:SU65L48D65R48,S2{[L24U18]:U33SU32L48D32R48,X{[L9U69]:U65SU5L18D5R18,;, 6240,, 1536,, 452,, 16
0,, 2,, 1

**** COMMERCIAL_AMENITY # 101/ 1

AMENITY TYPE SC - SWAMP-COOLER

4419

**** COMMERCIAL_GROUP # 101/ 1

LAST UPDATED : 04/17/2017

Comm Use	730 - RESTAURANT	Tot Inc Area	4704	App Gross Inc	52560
Cost Grad	A - AVERAGE	Tot Num Inc Units	1	App Vac Pct	10
Inside Grad	A - AVERAGE	Avg Inc Unit Sz	4704	App EGI	47304
Outside Grade	A - AVERAGE	Pct Heat 1	100	App Exp Pct	6
Overall Cond	A - AVERAGE	Tbl Rent	12.94	App Exp / SF	.65
Inside Cond	A - AVERAGE	Tbl Gross Inc	56669	App Net Inc	44466
Outside Cond	A - AVERAGE	Tbl Vac Pct	5	App OAR	7.75
Base Fl	1	Tbl Misc Inc	0	App Cap Value	573755
Base Fl Area	3120	Tbl EGI	53836	App SF Rate	130.99
Num Flrs	1	Tbl Exp Pct	6	Rent Methd	S - SQUARE FOOT
Totl Fl Area	3120	Tbl Exp / SF	.74	Inc Methd	A - APPRAISER INC/GRM
Lighting	A - AVERAGE	Tbl Net Inc	50606	Sq Ft Rntbl	4380
Heatcool Ty1	WB - STEAM-W/O-BR	Tbl OAR	7	Inc Appr ID	326
Reserves	Y - YES	Tbl Cap Value	722943	Inc Appr Date	01/01/2017
Mod Tbl Switch	N - NO	Tbl SF Rate	165.06	Inc Appr Valid	YM - MARKET
Appr Load Taxes	N - NO	App Rent	12		

Depr Year Used

2017

sel Val

673434

LAST UPDATED : 05/11/2017

LAST UPDATED : 05/11/2017

Owner Name	SALT LAKE CITY CORPORATIO	Site Nm	S L ROASTING CO	Detail Yr	7 - 2017
Owner Name N		Mail Frt Num	320	Totl Assoc	2
Active	Y - YES	Mail Frt Dir	E - EAST	Sale Price	1700000
Totl Acres	.01	Mail St Dir	S - SOUTH	Sale Date	11/18/2015
Eco Unit Acrs	.19	Mail St Nam	400	Sale Typ	B - LAND & BLDGS
Owner Ocpd	Y - YES	MuniZone	TSA-UC-C	Sale Valid	P - NO-PARTIAL
Frt Num	320	Tax Class ID	501 - SLC-CORP	Sold Prcls	16-06-331-002, -405-004 (
Frt Dir	E - EAST	Prop Typ	952 - COM-CHR/PUB	Sold Prcls	-002 SEGEGD TO -015-2000
St Name	400	Spec Prop Typ	503 - RETAIL-MIXED	Sold Prcls	& -6000)
St Dir	S - SOUTH	Tax Dist	13	Verif Src	B - BUYER
City	SALT LAKE CITY	Tax Dist Loc	SLCITY\S	Sales Num	12172885
Zip	84111	Exmpt Typ	N - NONE		

Legal Desc IMP5 ON: BEG AT NE COR LOT 5, BLK 35, PLAT B, SLC SUR; E 0.18 FT; S 14.48 FT; S'LY 70.52 FT M OR L; W 0.16 FT
 T; S 47 FT; W 58 FT; N 132 FT; E 58 FT TO BEG. 0.18 AC. 5509-1175 6260-2625 10380-2322
 Memo NEW PARCEL 16-06-331-015-6000 CREATED 2016/08/15-05:52:38 // 2017 SEG, FROM 16-06-331-002. PRIVILEGE TAX. ACTUA
 L LEASE UNDER MKT. 3/21/17 326 //

**** TAX_CLASS # 1 Tax Class PT - PRIVILEGE-TX

**** BATCHING # 1 LAST UPDATED : 04/17/2017

Batch Num	11969	Entrnc	O - OFFICE REVIEW	Data Entry Date	04/17/2017
Batch Typ	57	Info Sourc	H - HIST RECORD	Batching Date	09/21/2016
Coll ID	326	Visit Date	03/21/2017	RTF	04/19/2017
Coll Typ	A - APPRAISER	Tech ID	548		

**** ASSOC_NUMBERS # 1 LAST UPDATED :

Assoc Prcls 16063310152000

**** ASSOC_NUMBERS # 2 LAST UPDATED :

Assoc Prcls 16063310156000

**** VALUATION LAST UPDATED : 04/17/2017

Cost Land	10464	Valu Finl Dat	05/18/2017	Sel Srce	IN - INCOME
RCN	691774	Tot Inc Val	673434	Land Val	10500
RCNLD	378422	Add Lnd Val	0	Bldg Val	662890
Cost Totl	388900	Add Bldg Val	0	Finl Val	673390
Cost Date	05/18/2017	Eco Totl Val	673434	Grnbld Val	0
Land Tag Used	2017	Inc Calc By	I - COST/INC PGM	Total CAP	722943
Cost Tag Used	2017	Sel Lnd Val	10464	Total GRM	99679
Inc Tag Used	2017	Sel Bldg Val	662970		

REFERENCE PARCEL NUMBERS:
FROM TS/16-06-331-002-0000

2017 16-06-331-015-6000
SALT LAKE CITY CORPORATION
%SL ROASTING CO
451 S STATE ST # 245
SALT LAKE CITY UT 84111
IMPS ON: BEG AT NE COR LOT 5, BLK 35, PLAT B, SIC SUR; E
0.18 FT; S 14.48 FT; S'LY 70.52 FT M OR L; W 0.16 FT; S 47
FT; W 58 FT; N 132 FT; E 58 FT TO BEG. 0.18 AC. 5509-1175
6260-2625 10380-2322

2017 16-06-331-015-6000
ID NUMBER: 0000
DISTRICT: 13
B OF E: 02/27/2018
AMEND NOTICE: 03/14/2018
ATT GARB: N
ATT PERS PROP: N
MTG HLDR: 0000
BANKRUPT YR:
APPENDIX YR:

T A X C A L C U L A T I O N S

LAND:	10,500	+ RETURNED CHECK:	0.00
+ BUILDINGS:	662,890	= TOTAL CHARGES:	4,493.34
= FULL MARKET VAL:	673,390	- TAX RELIEF:	0.00
- GREENBLT REDUCT:	0	- PREPAYMENTS:	0.00
- EXEMPT REDUCTION:	336,690	= TOTAL TAXES DUE:	4,493.34
- STATUTE REDUCT:	0	- COLLECTIONS:	0.00
+ RESIDENT EXEMPT:	21,267	= BALANCE DUE:	4,493.34
= TAXABLE VALUE:	315,433		
- VETERAN EXEMPT:	0	PENALTY AMOUNT:	0.00
- BLIND EXEMPT:	0	RET CK FEE PD:	0.00
= RESIDUAL VALUE:	315,433		
* TAX RATE:	.0142450	REFUND CHECK AMT:	
= COMPUTED TAXES:	4,493.34		

RELIEF	
VETERAN:	0.00
BLIND:	0.00
LOC CRC BR:	0.00
ST CRC BR:	0.00
INDIGENT:	0.00
DISABL:	0.00
HARDSHIP:	0.00
BOARD LTR:	0.00
C/B BRD LTR:	0.00
COLLECTIONS	
PREPAY:	0.00
PAYMENT:	0.00
REC/TRN:	
REC DATE:	
MACH/RUN:	
PAID PROTEST:	N

-----> END OF PARCEL: 16-06-331-015-6000 <----- END OF PARCEL



Stuart Tsai, JD, MPA
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From: Samuel Jensen <sjensen@nat.com>
Sent: Tuesday, October 8, 2019 10:41 AM
To: Stuart Tsai <STsai@slco.org>
Subject: Salt Lake Roasting Company Privilege Tax 16-06-331-015-6000

Stewart,

Thank you for speaking with me on the phone today. Please respond to my e-mail acknowledging that the privilege tax assessed against Salt Lake Roasting Company under tax parcel number 16-06-331-015-6000 is not assessed as a lien against the real property. Pursuant to the Utah State Tax Code a privilege tax cannot be attached or subject to the seizure and sale of real property. The delinquent tax is to be pursued in the Utah State Courts against the tenant Salt Lake Roasting Company.

2.6.5 Failure to Pay

Privilege tax is not a lien against the property and exempt property cannot be attached or subject to seizure and sale. (Section 59-4-101). Because of this, the county auditor shall issue a warrant with the local district court, making the county a judgement debtor against the delinquent possessor of the property. (Section 59-4-102). See the [Real Property Billing Standard of Practice](#) for further information.

Thank you,

Sam



Samuel Jensen
Escrow/Title Officer

sjensen@nat.com
Main: 801-566-1488
Fax: 801-770-2056

North American Title
6965 Union Park Center, Suite 140