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February 5, 2021

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

Attention: Steve DeBry, Chair

Re: 2019 Property Valuation – Utah State Tax Commission Order  
Board Letter: 21021  
Parcel Numbers: See Attached

**PENT-M VINE STREET LLC**



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2019 Market Value on the parcels on the attached list. This changes the 2019 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 **Pent-M Vine Street, LLC** Tax Year 2019

parcel #	orig value	revised value	tax rate	orig tax	revised tax	tax difference	on time pmt	refund
22-07-487-001	467,000	448,300	0.011166	5,214.52	5,005.72	208.80	5,214.52	208.80
22-07-487-002	467,000	448,300	0.011166	5,214.52	5,005.72	208.80	5,214.52	208.80