



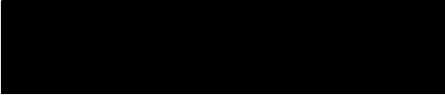
July 22, 2019

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

Attention: Richard Snelgrove, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order  
Board Letter: 19078  
Parcel Number: 91-05-170-000-1300

Guardian Flight, LLC



Dear Council Members,

A recent correspondence from the Utah State Tax Commission addresses two issues in the tax year 2018: a double taxation resulting from the assessment on a building made by both the Commission and County Assessor, and the State's use of an incorrect tax area on that property. The Commission's letter orders the local assessments to be cancelled and the State assessment to be corrected.

The locally assessed parcels 27-13-401-021 and 27-13-451-009 have been given 100% exemption at the 2018 Board of Equalization (appeal # 4067 & 4066, respectively) and refund checks have been cleared.

We recommend that the Council authorize the County Treasurer to:

- 1) abate the taxes on the State assessed value of \$4,349,709 incorrectly assessed in tax area 13 (account 91-05-170-000-1300),
- 2) apply the credit on the taxes of account 91-05-170-000-3905 which will be billed as a 2018 escaped property in tax year 2019, and
- 3) apply the remaining credit as a prepayment on account 91-05-170-000-3905 for the 2019 assessment.

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

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

**ROSWELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

**STUART TSAI**  
JD, MPA  
Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.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



UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

**TAXPAYER**  
 [REDACTED]  
 GUARDIAN FLIGHT LLC

2018 ASSESSMENT ON TAX NOTICE

TAX YEAR	ACCOUNT	TAX AREA	2018 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2018 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX/ DELINQUENCY
2018	91051700001300	13	[REDACTED] 7,919,664	0.013345	105,687.92	105,687.92	[REDACTED] 3,569,955	47,641.05	58,046.87	58,046.87	0.00