



October 9, 2018

**SCOTT TINGLEY**  
CIA, CGAP

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$25,603,300 to \$24,266,800  
(Original \$25,603,300) State Tax Commission Order - Stipulation  
Board Letter: AU18146  
Parcel Number: 27-12-453-047

Boyer-South Towne II, LC  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above property from \$25,603,300 to \$24,266,800. This changes the 2017 property taxes from \$321,705.46 to \$304,912.34. The taxpayer has paid \$321,705.46 which results in an overpayment of \$16,793.12.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2017 taxes in the amount of \$16,793.12 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

  
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Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

