



**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

March 10, 2020

The Salt Lake County Council  
Attn: Max Burdick  
2001 South State Street N2-200  
Salt Lake City, UT 84190-1010

Re: Rollback Taxes TC#7878 & TC#7879  
Parcel No: 26-09-300-011(TC#7878) & 26-09-100-005(TC#7879)  
Name: Vicky R Jones Survivors Trust/Vicky R Jones; trustee

Honorable Council Chair Max Burdick,

We recommend that you reduce the rollback taxes on TC#7878 from \$78,732.94 to \$-0- and TC#7879 from \$6,864.52 to -0-.

This property was withdrawn from Greenbelt due to an increase in acreage from The State Tax Commission that is part of a sand and gravel operation. The State Tax Commission determined after the rollbacks were billed that the acreage should remain the same and not be increased. This property qualifies and will be reinstated for greenbelt.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate rollback taxes as indicated.

Respectfully,

Kevin Jacobs  
Salt Lake County Assessor  
Chris Stavros  
Chief Deputy Assessor

enclosures



State of Utah

GARY R. HERBERT  
*Governor*

SPENCER J. COX  
*Lieutenant Governor*

**Utah State Tax Commission**

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

LAWRENCE C. WALTERS  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

January 13, 2020

To Whom It May Concern:

In regards to Sorensen Sand and Gravel, Utah State Tax Commission – Property Tax Division stands by their original 2019 assessment of Sorensen Sand and Gravel.

In October, it was brought to our attention by Martin Worwood with the Salt Lake County Assessor's office that the Sorensen Sand and Gravel mining area appeared to be bigger than what was being assessed for 2019. A change in mine acres was then made. In November, the taxpayer responded that the mine acres were what was originally assessed at 45 acres and also 2 acres for the adjoining parcels being mined. After a more detailed aerial view, it appears that the taxpayer was being truthful. Therefore, the mine acres were moved back to the original 45 and 2 acres being mined.

The Property Tax Division will stand by their 2019 assessed value for Sorensen Sand and Gravel.

Respectfully Yours,

Chris Jesse – Valuation Analyst Natural Resources

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-2200  
Fax: 801-297-6358  
[www.tax.utah.gov](http://www.tax.utah.gov)

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-3020. Please allow three working days for a response.*



**SORENSEN**  
SAND & GRAVEL

January 15, 2020

**Salt Lake County Tax Administration (Attention: Property Tax Committee)**  
PO Box 114575  
Salt Lake City, Utah 84114-4575

To Whom it May Concern:

This letter and attached documents are in response to a "Rollback Tax Notice" we were forwarded in November 2019.

Page A1 - Cover letter from original notice

Page A2 - Rollback Tax Notice for Parcel 26-09-300-012

Page A3 - Rollback Tax Notice for Parcel 26-09-100-005

Page B1 - Notice from Utah State Tax Commission clarifying acreage

Page C1 - Estimated acreage for Parcel 26-09-300-011 as of Fall 2019

Page C2 - Future use and additional details

If additional clarification or documentation is needed please let me know. I can be reached directly at 8013520736 or by email [tyler@sorensens.biz](mailto:tyler@sorensens.biz) . For clarification our family (Sorensen Sand & Gravel) leases this property for operating our business from Vicky Jones/Family.

Thank You,

Tyler Sorensen  
Operations Manager



**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

October 29, 2019

Vicky R Jones Survivor's TR  
Jones, Vicky R; TR  
PO Box 1068  
Pendleton, OR 97801

Parcel number: 26-09-300-011  
Location: 7381 W New Bingham HWY

Dear Taxpayer(s):

The Salt Lake County Assessor's Greenbelt Department and the Utah State Tax Commission have conducted an audit review of this parcel. It was determined from this audit that the state assessed portion (Sorensen Sand and Gravel Pit) of this parcel is under reported. The Utah State Tax Commission has adjusted the operating acreage of Sorensen Sand and Gravel Pit from 45 ac to 80 ac.

35 acres withdrawn from Greenbelt to account for the increase in acreage  
assessed on the state assessed portion of this parcel (from 45 ac to 80 ac). Included with this  
notice is a Rollback Tax Notice for the portion of acreage withdrawn from Greenbelt.

Under Utah law, you may appeal your current year property tax assessment, or any other action by Salt Lake County, through the County Board of Equalization.

If you need assistance, please call Melissa at (385) 468-8041 or Kim at (385) 468-8042.

Respectfully,

A handwritten signature in black ink, appearing to read 'Melissa Kelly'.

Melissa Kelly  
Salt Lake County Assessor's Office  
Real Property Appraiser  
Greenbelt/Exempt

enclosures





### Area calculator - Find the area of a shape you draw on a google map

Address	Area	Border	<input type="checkbox"/> Only Show Border
utah	AAAAAA	000000	Border
Zoom to Address	Draw New Area	Edit Active Area	Remove Active Area
			Enlarge Map

Area 162092 meters<sup>2</sup>, 1744741 feet<sup>2</sup> 40.05 acres 0.063 miles<sup>2</sup> 0.162 km<sup>2</sup>  
 Perimeter 2304 meters , 7561 feet 1.432 miles 2.304 km



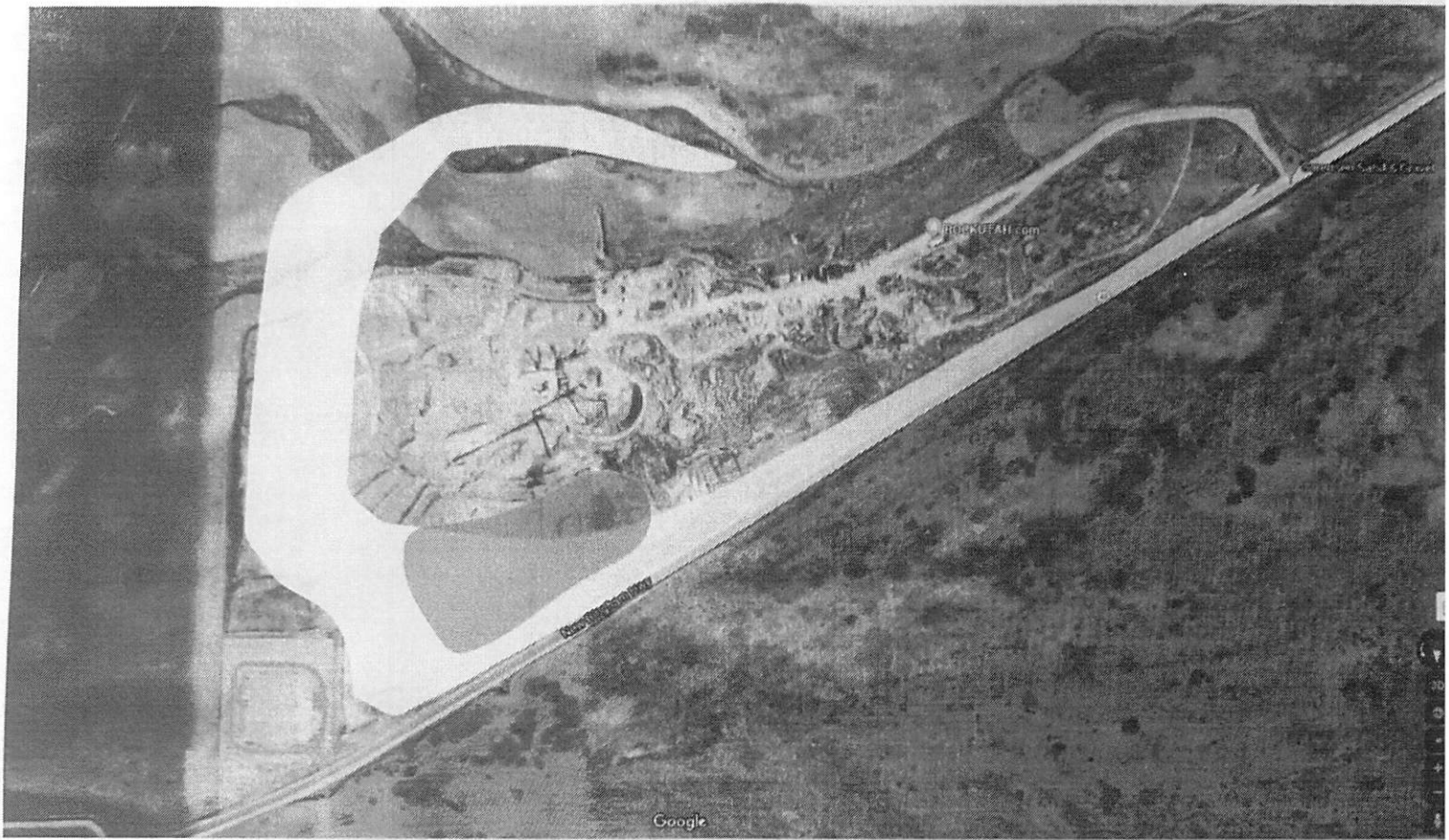
Return to this radius map here, just save this link




```
https://www.mapdevelopers.com/area_finder.php?polygons=%5B%5B%5B%5B40.57348166828397%2C-112.07035583810358%5D%2C%5B40.5734898176115%2C-112.0708815510705%5D%2C%5B40.57289491409344%2C-112.07219046906977%5D%2C%5B40.572780822403345%2C-112.07242650346308%5D%2C%5B40.57287046589052%2C-
```

Enter an address or zoom into the map then click on the starting point of your shape. Continue to click along the outside edge of the shape you want to calculate the area of. As you add points the area will be updated below and converted into acres, square feet, meter, kilometers and miles. It will also show the perimeter of the shape. This tool is useful for finding the approximate acreage or a tract of land, the square footage of a roof, or any other instance where you need a good estimate of the area of something. If you would like this tool on your website use our area calculator embed tool or contact us for details. To return to this area map use the link provided at the bottom of the page.







-  Projected farming area after gravel pit. Year 2023-2025 Estimated
-  2:1 slope areas from upper elevation to lower elevations due to change in terrain
-  Stock pile of soil reserve as of 2019 in order to restore the land after current and future mining.

### Illustration explanation

The projected farming area in the illustration above shows current agriculture use and future use after the closing of the gravel pit. The 2:1 slope areas are to be left growing with native grass and sage/brush. The stock pile of soil is estimated to be 40,000-50,000 yards. Combined with soil that will be preserved before future mining to the North there will be sufficient soil to return the entire property for agriculture use.

### Other details

Parcel #26-09-100-005 only has a couple acres that is used for gravel pit access and will not change. Parcel #26-09-300-011 is the mining area and the acres used for mining may change from year to year but is kept under the 45 acre limit. As the quarry will be moving to the North the southern areas continuing from the East moving West will be restored for agriculture use.

C2





CANCELATION  
NOTICE OF ROLLBACK TAX LIEN TC# 7879  
ENTRY # 13110530 DATED 10/29/2019  
BOOK 10852 PAGE 1645  
SUBJECT TO ROLLBACK IN FUTURE  
TC#     

*Recorded*  
*13213530*  
*3/10/2020*

SALT LAKE COUNTY  
CANCELLATION OF ROLLBACK TAX LIEN

On the 10 day of MARCH, 2020, this land became subject to the rollback tax imposed by section 59-2-506, UCA 1953 by virtue of the original application recorded: 12/30/75 continuance recorded:

**COMPLETE LEGAL DESCRIPTION;**

OWNER: Vicky R Jones TR	LOC: 7382 W New Bingham Hwy
BEG 1600 FT E FR NW COR OF SEC 9, T 3S, R 2W, S L M; E 3682.64 FT; S 2640 FT; W 5282.64 FT; N 31-13'06" E 3087.01 FT TO BEG. LESS STATE ROAD.	
*** VICKY R JONES SURVIVORS TRUST 02/25/2016	
*** JONES, VICKY R; TR	

Parcel Number 26-09-100-005 Number of acres 1 .

Total Rollback Amount Due \$ 6,864.52 , SUBJECT TO PENALTY AND INTEREST IF NOT PAID WITHIN 30 DAYS FROM LIEN DATE.

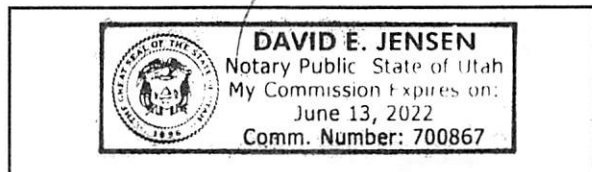
*Kymbelinda*

Deputy County Assessor

**NOTARY**

Subscribed and sworn to before me this 10<sup>th</sup> day of March, 2020

*David E. Jensen*  
Notary Public



Notary Stamp



TC # 7978

13110532  
10/29/2019 10:40 AM \$0.00  
Book - 10852 Pg - 1648  
RASHELLE HOBBS  
RECORDER, SALT LAKE COUNTY, UTAH  
SL CO ASSESSOR-GREENBELT  
GREENBELT N2019  
BY: SSA, DEPUTY - WI 1 P.

**SALT LAKE COUNTY  
NOTICE OF ROLLBACK TAX LIEN**

On the 29 day of OCTOBER, 2019, this land was withdrawn from assessment under the Farmland Assessment Act (FAA) and became subject to rollback taxes imposed by Section 59-2-506, UCA 1953 by virtue of the original application recorded: 12/30/1975; continuance recorded: N/A.

Owner: Vicky R Jones Survivor's TR  
Jones, Vicky R; TR  
Location: 7381 W New Bingham HWY

Parcel Number(s): 26-09-300-011 (2019)  
Number of Acres: 35

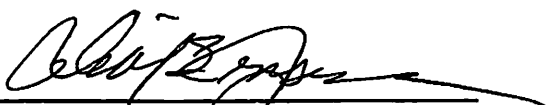
**Complete Legal Description:**

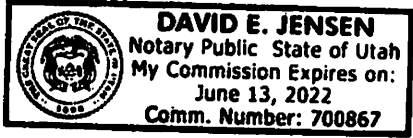
S 1/2 OF SEC 9, T3S, R2W, SLM LYING WEST OF STATE ROAD PROP LOCATED IN SE 1/4. LESS STATE ROAD. ALSO LESS & EXCEPT BEG N 45.49 FT & N 89°38'19" W 297.17 FT FR SE COR SEC 9, T3S, R2W, SLM; N 89°38'19" W 3905.45 FT; N 89°38'19" W 246.58 FT; NW'LY ALG A 3599.18 FT RADIUS CURVE TO L 98.81 FT (CHD N 86°29'45" W 98.81 FT); N 25.03 FT; SE'LY ALG A 3624.18 FT RADIUS CURVE TO R 99.82 FT (CHD S 86°30'44" E 99.82 FT); S 89°38'19" E 4159.55 FT TO W'LY LINE OF HWY U-111; S 18°54'15" W 26.37 FT TO BEG. ALSO LESS BEG N 1°05'04" E 318.64 FT FR SD SW COR; N 1°05'04" E 640.76 FT; S 88°54'56" E 432.07 FT; N 0°42'41" E 194.09 FT; S 89°17'19" E 283 FT; S0°42'41" W 455.99 FT; S 58°09'25" W 86.13 FT; SW'LY 244.70 FT ALG A 4616.70 FT RADIUS CURVE TO R (CHD S 60°01'44" W 244.65 FT); SW'LY 479.60 FT ALG A 4616.70 FT RADIUS CURVE TO R (CHD S 65°24'48" W 479.38 FT) TO BEG. ALSO LESS LOT 1 QUESTAR GAS U-111 END FACILITY. ALSO LESS BEG S 89°47'28" E 799.429 FT & N 83.531 FT FR SW COR SEC 9, T3S, R2W, SLM; ALG 3624.18 FT RADIUS CURVE TO L, 75.677 FT (CEN S 3°53'23" W); S 0°00'20" E 31.353 FT; N 84°45'45" W 118.803 FT; N 89°55'21" W 144.146 FT; N 321.444 FT; ALG 3879.8 FT RADIUS CURVE TO L, 300.132 FT (CEN N 27°18'24" W); N 58°15'40" E 90.425 FT; S 500.903 FT TO BEG. 281.71 AC M OR L.

35 AC OF THE ABOVE DESCRIPTION REMOVED FROM GREENBELT

Total rollback amount due \$ 78,732.94 SUBJECT TO PENALTY AND INTEREST IF NOT PAID WITHIN 30 DAYS FROM LIEN DATE.

  
\_\_\_\_\_  
Deputy County Assessor

  
\_\_\_\_\_  
NOTARY PUBLIC



Subscribed and sworn to before me this 29th day of Oct, 2019.

TC # 7979

13110530  
10/29/2019 10:40 AM \$0.00  
Book - 10852 Pg - 1645  
RASHELLE HOBBS  
RECORDER, SALT LAKE COUNTY, UTAH  
SL CO ASSESSOR-GREENBELT  
GREENBELT N2019  
BY: SSA, DEPUTY - WI 1 P.

**SALT LAKE COUNTY  
NOTICE OF ROLLBACK TAX LIEN**

On the 29 day of OCTOBER, 2019, this land was withdrawn from assessment under the Farmland Assessment Act (FAA) and became subject to rollback taxes imposed by Section 59-2-506, UCA 1953 by virtue of the original application recorded: 12/30/1975; continuance recorded: 5/24/2000, 6/1/2017, 6/12/2018.

Owner: VICKY R JONES SURVIVORS TR/JONES, \ Parcel Number(s): 26-09-100-005

Location: 7382 W NEW BINGHAM HWY


Number of Acres: 1

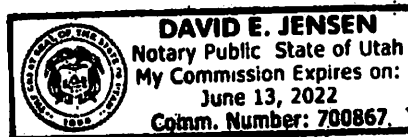
**Complete Legal Description:**

BEG 1600 FT E FR NW COR OF SEC 9, T 3S, R 2W, S L M; E 3682.64 FT; S 2640 FT; W 5282.64 FT; N 31-13'06" E 3087.01 FT TO BEG. LESS STATE ROAD. 266.31 AC M OR L.

Total rollback amount due \$ 6,864.52 SUBJECT TO PENALTY AND INTEREST IF NOT PAID WITHIN 30 DAYS FROM LIEN DATE.

  
\_\_\_\_\_  
Deputy County Assessor

  
\_\_\_\_\_  
NOTARY PUBLIC



Subscribed and sworn to before me this 29th day of Oct, 2019.

**ROLLBACK TAX NOTICE**

Treasurer's Control # 7978  
 Parcel #: 26-09-300-011 (PARCEL # THOURGH 2019)  
 Acreage: 35  
 Location: 7381 W New Bingham HWY

Date of Inquiry:  
 Date Subject to Rollback: 10/29/19  
 Date Lien Recorded: 10/29/19  
 Recorder's Entry #: 13110532

Ownership: Vicky R Jones Survivor's TR/Jones, Vicky R; TR  
 Address: PO Box 1068  
 Pendleton, OR 97801

New Owner:  
 Address:

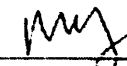

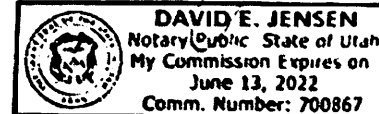
Current Parcel #: 26-09-300-012 (NEW PARCEL # FOR 2020)

SALT LAKE COUNTY ROLLBACK DETERMINATION													
Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid	
2015	PT OF 26-09-300-010	35	239.92	0.146	\$6,717,800	\$980,127	37K	0.0134490	\$13,181.73	D3	\$1,855	\$24.95	
2016	PT OF 26-09-300-010	35	239.92	0.146	\$6,717,800	\$980,127	37K	0.0131130	\$12,852.41	D3	\$1,855	\$24.32	
2017	PT OF 26-09-300-011	35	234.45	0.149	\$9,468,400	\$1,413,632	ADD	0.0123200	\$17,415.95	D3	\$1,890	\$23.28	
2018	PT OF 26-09-300-011	35	234.45	0.149	\$9,468,400	\$1,413,632	ADD	0.0122660	\$17,339.61	D3	\$1,820	\$22.32	
2019	PT OF 26-09-300-011	35	234.45	0.149	\$9,941,800	\$1,484,311	ADC	0.0121660	\$18,058.12	D3	\$1,645	\$20.01	
									<b>Totals:</b>	<b>\$78,847.82</b>			<b>\$114.88</b>

Total Market Taxes Due: \$78,847.82  
 Total Greenbelt/FAA Taxes Due and for Paid: \$114.88  
**TOTAL ROLLBACK TAXES DUE: \$78,732.94**

**MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575**

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer:  Date: 10-30-19 By: <i>Ray</i>	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY   Deputy County Assessor   Notary Public   DAVID E. JENSEN Notary Public State of Utah My Commission Expires on June 13, 2022 Comm. Number: 700867  Seal
ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY 11-29-19 WILL BE SUBJECT TO INTEREST AT 8.45% UNTIL PAID.  PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.  UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOTICE WAS MAILED.	Prepared by: MK

A2



# ROLLBACK TAX NOTICE

Treasurer's Control # 7979  
 Parcel #: 26-09-100-005  
 Acreage: 1  
 Location: 7382 W NEW BINGHAM HWY

Date of Inquiry:  
 Date Subject to Rollback: 10/29/19  
 Date Lien Recorded: 10/29/18  
 Recorder's Entry #: 13110536

Ownership: VICKY R JONES SURVIVORS TR/JONES, VICKY R; TR  
 Address: PO BOX 1068  
 PENDELTON, OR 97801

New Owner:  
 Address:

Current Parcel #:

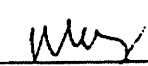
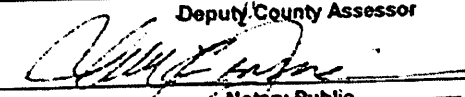
### SALT LAKE COUNTY ROLLBACK DETERMINATION

Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2015	26-09-100-005	1	264.31	0.004	\$7,400,700	\$28,123	37K	0.0134490	\$378.22	D3/G3	\$14	\$0.19
2016	26-09-100-005	1	264.31	0.004	\$7,400,700	\$28,123	37K	0.0131130	\$368.77	D3/G3	\$14	\$0.18
2017	26-09-100-005	1	264.31	0.004	\$10,572,400	\$40,175	ADD	0.0123200	\$494.96	D3/G3	\$15	\$0.18
2018	26-09-100-005	1	264.31	0.004	\$10,572,400	\$40,175	ADD	0.0122660	\$492.79	D3/G3	\$14	\$0.17
2019	26-09-100-005	1	264.31	0.004	\$11,101,000	\$42,184	ADC	0.1216600	\$5,132.08	D3/G3	\$13	\$1.58
<b>Totals:</b>									<b>\$6,866.82</b>			<b>\$2.30</b>

Total Market Taxes Due: **\$6,866.82**  
 Total Greenbelt/FAA Taxes Due and /or Paid: **\$2.30**  
**TOTAL ROLLBACK TAXES DUE: \$6,864.52**

**MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575**

**COMMENTS:** Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer:  Date: <u>10-30-19</u>  By: <u>[Signature]</u>	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY  <div style="text-align: center;">                       Deputy County Assessor                 </div>
ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY <u>11-29-19</u> WILL BE SUBJECT TO INTEREST AT <u>8.45</u> % UNTIL PAID.  PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.	<div style="text-align: center;">                       Notary Public  <b>DAVID E. JENSEN</b>                      Notary Public State of Utah                      My Commission Expires on                      June 13, 2022                      Comm. Number: 700867                 </div>
UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOTICE WAS MAILED.	Seal  Prepared by: MK

A3