



**SCOTT TINGLEY**  
CIA, CGAP

Salt Lake County Auditor  
STingley@slco.org

**CHERYLANN JOHNSON**

MBA, CIA, CFE

Chief Deputy Auditor  
CAJohnson@slco.org

**ROSWELL ROGERS**

Senior Advisor  
RRogers@slco.org

**STUART TSAI**

JD, MPA

Property Tax  
Division Administrator  
STsai@slco.org

**SHAWNA AHLBORN**

Audit Services  
Division Administrator  
SAhlborn@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



March 12, 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: 21043  
Parcel Number: 22-08-380-052

FWJ & ASSOCIATES 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 above property from \$ 1,116,400 to \$ 995,200. This changes the 2019 property taxes from \$ 12,654.39 to \$ 11,280.59. The taxpayer has paid \$ 12,654.39 which results in an overpayment of \$ 1,373.80.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer to issue a refund to the owner of record in the amount of \$ 1,373.80 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