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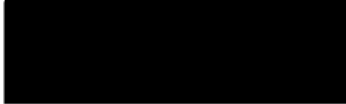
August 24, 2022

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

Attention: Laurie Stringham, Chair

Re: 2020 Property Valuation – Utah State Tax Commission Order
Board Letter: 22102
Parcel Number: 21-10-379-034-0000

LEGACY PLAZA AT 54TH, LLC



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2020 Market Value on the above property from \$ 4,291,900 to \$ 2,500,000. This changes the 2020 property taxes from \$ 61,940.70 to \$ 36,080.00. The taxpayer has paid \$ 61,940.70 which results in an overpayment of \$ 25,860.70.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer, as applicable, to recalculate penalty and/or interest, issue any refund to the owner of record in the amount of \$ 25,860.70 with interest, if applicable, 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,

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

CH/pw
Cc: All Council Members, Council Clerk
Enclosures