



8-16

June 18, 2018

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

**CHERYL ANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CJohnson@slco.org](mailto:CJohnson@slco.org)

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

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

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 \$141,200 to \$130,000  
(Original \$141,200) State Tax Commission Order - Stipulation  
Board Letter: AU18095  
Parcel Number: 21-09-227-029

Kondratiev, Miroslav

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 \$141,200 to \$130,000. This changes the 2017 property taxes from \$1,066.89 to \$982.27. The taxpayer has paid \$1,066.89 which results in an overpayment of \$84.62.

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 \$84.62 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,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

