



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

**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



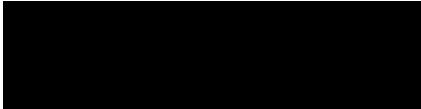
1/13/2020

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

Attention: Richard Snelgrove, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order
Board Letter: 20006
Parcel Numbers: See Attached

WASATCH LAWN CEMETERY



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the Values on the parcels on the attached list. The market values were not changed. The exemption on land values were changed, resulting in different taxable values. This changes the 2018 property taxes which results in overpayments as indicated on the attached list.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the owner of record in the amounts shown on the attached list 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

taxpayer name Wasatch Lawn Cemetery - Tax Year 2018

parcel #	Taxable Original Value	Taxable Revised Value	tax rate	orig tax	revised tax	tax difference	on time pmt	refund
16-28-354-009	397,390	123,992	0.015204	6,041.92	1,885.17	4,156.75	6,041.92	4,156.75
16-28-354-010	209,200	209,200	0.015204	3,180.68	3,180.68	-	3,180.68	-
16-28-378-014*	35,100	0	0.015204	533.66	-	533.66	533.66	533.66
16-28-378-022	1,423,200	1,423,200	0.015204	21,638.33	21,638.33	-	21,638.33	-
16-28-378-023*	72,900	0	0.015204	1,108.37	-	1,108.37	1,108.37	1,108.37
16-28-378-024*	78,300	0	0.015204	1,190.47	-	1,190.47	1,190.47	1,190.47
16-28-378-025	99,900	86,400	0.015204	1,518.88	1,313.63	205.25	1,518.88	205.25
16-28-378-026	118,800	118,800	0.015204	1,806.24	1,806.24	-	1,806.24	-
16-28-378-027	94,500	94,500	0.015204	1,436.78	1,436.78	-	1,436.78	-
16-28-378-028	135,000	135,000	0.015204	2,052.54	2,052.54	-	2,052.54	-
16-28-378-029*	202,500	0	0.015204	3,078.81	-	3,078.81	3,078.81	3,078.81
16-28-378-030	1,042,800	420,700	0.015204	15,854.73	6,396.32	9,458.41	15,854.73	9,458.41
				-	-	-		-
				-	-	-		-
16-28-354-011**	1,708,900	1,708,900	0.015204	25,982.12	25,982.12	-	25,982.12	-
16-28-451-003**	0	0	0.015204	-	-	-	-	-
Total Refund								19,731.72

* 100% Land Exemption given

** Part of the economic unit but NOT under appeal