



9.1  
**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

February 2, 2017

The Salt Lake County Council  
2001 South State, N2200  
Salt Lake City, Utah 84190-1010

Attention: Steve DeBry, Chair

Re: Motor Vehicle refunds

Dear Council Members:

Kindly advise the County Treasurer to reimburse \$ 286.00 to the attached list of taxpayers. We have reviewed the transactions related to taxpayers' requests for refund and recommend your approval.

Records verifying these transactions are available in the Salt Lake County Assessor's Office, Room #N2600.

Very truly yours,

A handwritten signature in cursive script that reads 'Kevin Jacobs'.

Kevin Jacobs  
Salt Lake County Assessor  
Richard Burgi  
Chief Deputy

TP

MA 008

<u>Last Name</u>	<u>First Name</u>	<u>M.I.</u>	<u>Receipt No.</u>	<u>Refund Amount</u>	<u>Date Applied</u>	<u>Year</u>	<u>Reason</u>
Anderson	William	F	1986767360	\$ 113.00	1/25/2017	2016	No longer own
Pelton	Russell	S	974689280	\$ 153.00	1/9/2017	2016	Duplicate payment
Rismann	Scott		154799616	\$ 20.00	1/26/2017	2016	Duplicate payment

Total	\$ 286.00
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9.2

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

February 2, 2017

The Salt Lake County Council  
2001 South State, N2200  
Salt Lake City, Utah 84190-1010

Attention: Steve DeBry, Chair

Re: Motor Vehicle refunds

Dear Council Members:

Kindly advise the County Treasurer to reimburse \$ 810.00 to the attached list of taxpayers. We have reviewed the transactions related to taxpayers' requests for refund and recommend your approval.

Records verifying these transactions are available in the Salt Lake County Assessor's Office, Room #N2600.

Very truly yours,

Kevin Jacobs  
Salt Lake County Assessor  
Richard Burgi  
Chief Deputy

TP

MA 007

First		Refund		Date		Reason
Last Name	Name	M.I.	Receipt No.	Amount	Applied	
Fullmer	Debra	K	1647860224	\$ 50.00	1/25/2017	2016 Veteran exempt
Holmes	Dennis	J	1114747904	\$ 10.00	1/25/2017	2016 Veteran exempt
Holmes	Dennis	J	2092208896	\$ 150.00	1/25/2017	2016 Veteran exempt
Hosie	Russell	D	1520270848	\$ 150.00	1/25/2017	2016 Veteran exempt
Hosie	Russell	D	178716928	\$ 80.00	1/25/2017	2016 Veteran exempt
Metzger	Jospeh		1976591104	\$ 150.00	1/25/2017	2016 Veteran exempt
Trane	Tiffany	A	893832448	\$ 10.00	1/25/2017	2016 Veteran exempt
Mendez	Joseph	C	751829248	\$ 110.00	1/27/2017	2016 Veteran exempt
Boyd	Charles	A	2008016384	\$ 50.00	1/30/2017	2017 Veteran exempt
Hatch	William	D	1933697536	\$ 50.00	1/26/2017	2017 Veteran exempt

Total \$ 810.00



9.3

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

January 11, 2017

The Salt Lake County Council  
2001 South State Street #N2-200  
Salt Lake City, UT 84190-1010

Attn: Max Burdick, Chair

Re: Personal Property Tax Refund Request

Tax Roll #: 35 167825  
Taxpayer: LHM FLEET LEASE  
Tax Year(s): 2016

Dear Council Members;

We respectfully request your permission to abate 2016 personal property taxes in the amount of \$635.68 along with any accrued interest. This tax was assessed against equipment that was disposed of prior to January 1, 2016 and was billed in error. Documentation is on file in the Personal Property Division for audit review.

If you agree with this request, we will proceed to abate this amount from the 2016 personal property tax.

Sincerely,

**Kevin Jacobs**  
Salt Lake County Assessor  
**Richard Burgi**  
Chief Deputy

KJ:ABB:abb  
u

Board Letter Number: 17-9001

Pc: LHM FLEET LEASE  
Suite #1000  
9350 S 150 E  
Sandy UT 84070-2701



9.4

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

January 19, 2017

The Salt Lake County Council  
2001 South State Street #N2-200  
Salt Lake City, UT 84190-1010

Attn: Steve DeBry, Chair

Re: Personal Property Tax Abatement Request

Tax Roll #: 21 125049  
Taxpayer: PERFORMANCE SYSTEMS INTL INC  
Tax Year(s): 2016

Dear Council Members;

We respectfully request your permission to abate 2016 personal property taxes in the amount of \$962.39 along with any accrued interest. This tax was assessed against equipment that was already reported and paid and was billed again in error. Documentation is on file in the Personal Property Division for audit review.

If you agree with this request, we will proceed to abate this amount from the 2016 personal property tax.

Sincerely,

**Kevin Jacobs**  
Salt Lake County Assessor  
**Richard Burgi**  
Chief Deputy

KJ:ABB:abb

Board Letter Number: 17-9002

Pc: PERFORMANCE SYSTEMS INTL INC  
64 E WINCHESTER ST #300  
MURRAY UT 84107-5602



95

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

February 1, 2017

The Salt Lake County Council  
2001 South State Street, N2-200  
Salt Lake City UT 84114-4575

Re: Abatement of attached personal property taxes.  
Tax Roll #: 13E 073724  
Taxpayer: Viktron Lika Utah

Attention: Steve DeBry, Chair

Dear Council Members,

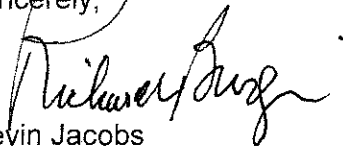

During the year 2000, this office conducted a personal property audit of the above company for the tax years 1995 - 1999 and placed the values on the 2000 tax roll. The taxpayer appealed the audit through the local board and the Utah State Tax Commission. On September 28, 2001, the assessor attached the audit assessment, the 2000 tax assessment and the 2001 tax assessment to parcel number 07-36-201-004-0000. The amount attached was \$237,412.28 in taxes plus accrued interest of \$8,506.96 for a total of \$245,919.24.

The appeal to the Tax Commission was successful and we recalculated the assessments accordingly. In a letter to the Council on September 25, 2014, we asked that the County Treasurer be authorized to adjust the attached taxes to implement the Tax Commission order. This letter was approved and adjustments were made. However, it has come to our attention that the taxpayer made additional payments that were not calculated in that adjustment and therefore a new adjustment incorporating those payments is necessary.

We are requesting approval to authorize the Salt Lake County Treasurer to adjust the 2001 attached personal property as follows:

2000 - 2001 personal property taxes:	\$ 70,981.64
2000 - 2001 interest accrued to attachment date:	\$ <u>2,434.97</u>
Total attached personal property 9/28/2001:	\$ 73,434.97

Sincerely,

  
Kevin Jacobs  
**Salt Lake County Assessor**  
Richard Burgi  
**Chief Deputy**  
KJ/LH:lh 

Board Letter Number: 17-9005

**Viktron revised attachment for September 11, 2001**

	<b>Per STC</b>	<b>Prior amount</b>	<b>Principal</b>
	<b>Order</b>	<b>Paid</b>	<b>Difference</b>
1995	\$37,247.78	\$23,485.58	\$13,762.20
1996	\$43,648.33	\$23,175.01	\$20,473.32
1997	\$36,933.27	\$23,202.84	\$13,730.43
1998	\$29,830.89	\$19,704.37	\$10,126.52
1999	\$22,550.64	\$16,863.97	<u>\$5,686.67</u>

**Revised audit assessment** \$63,779.14

**Add 2000 assessment** \$51,958.16

**Balance before payments** \$115,737.30

**Interest & fees**

Payment 4/17/2000 \$13,181.98

Payment 6/22/2000 \$9,098.63

**Balance after 2000 payments** \$93,456.69

**Interest 6/22/00 - 6/11/01**

**Add 2001 Assessment** \$40,778.56

**Totals 6/11/2001** \$134,235.25

Payment 6/11/2001 \$63,253.61

**Balance 6/11/2001** \$70,981.64

(2000 \$30,203.08 + 2001 \$40,778.56)

**Interest Penly/fees Total**

\$198.54 \$25.00

\$136.74 \$25.00

\$61.81 \$0.00

\$0.00 \$0.00

\$9,942.25

\$1,394.14 \$410.00

\$11,336.39 \$410.00

\$11,336.39 \$410.00

\$0.00 \$0.00

\$13,343.72 **Total Payment**

\$9,160.44 **Total Payment**

\*see calculation below

\$42,582.70 **Total Added**

\$145,981.64 **Total before payment**

\$75,000.00 **Total Payment**

Int 6/11/01 - 9/28-01 \$2,453.33

**2000 Int 2001 Int**

\$992.15 \$1,461.18

\*see calculation below

**09/28/2001 Attach '00 & '01 to real property**

**\$73,434.97**

**Total to be attached**

**2000 Interest calculation 6/22/2000 - 6/11/2001**

Rate 11%  
Balance \$93,456.68  
#days 353  
Interest \$9,942.25 \*to E15

**2000 & 2001 Interest calculation: 6/22/2001 to 9/11/2001**

Year	2000	2001		
Rate	11%	12%		
Balance	\$30,203.08	\$40,778.56	<b>\$70,981.64</b>	<b>Taxes to be attached</b>
#days	109	109		
Interest	<u>\$992.15</u>	<u>\$1,461.18</u>	<b>\$2,453.33</b>	<b>Interest to be attached</b>
Total	\$31,195.23	\$42,239.74	<b>\$73,434.97</b>	<b>Total to be attached</b>





SCOTT TINGLEY  
CIA, CGAP

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

CHERYLANN JOHNSON  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

2001 S State Street, N3-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711  
(385) 468-7201 / fax

9.6

January 30, 2017

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

Attention: Steve DeBry, Chair

Re: 2014 Property Valuation change from \$306,990 to \$208,100  
(Original \$306,990) State Tax Commission Order - Stipulation  
Board Letter: AU17005  
Parcel Number: 15-35-400-122


Loveland, Jane Evalyn  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2014 Market Value on the above property from \$306,990 to \$208,100. This changes the 2014 property taxes from \$2,732.04 to \$1,842.50. The taxpayer has paid \$2,732.04 which results in an overpayment of \$889.54.

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 2014 taxes in the amount of \$889.54 and 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.

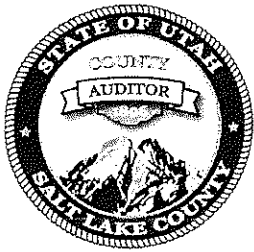
Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members





9.7

SCOTT TINGLEY

CIA, CGAP

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

CHERYLANN JOHNSON

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Chief Deputy Auditor

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2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

(385) 468-7201 / fax

January 30, 2017

Honorable Council of Salt Lake County

2001 South State Street, # N2-200

Salt Lake City, Utah 84190-1000

Attention: Steve DeBry, Chair

Re: 2015 Property Valuation change from \$322,200 to \$256,000  
(Original \$322,200) State Tax Commission Order - Formal Hearing

Board Letter: AU17006

Parcel Number: 22-31-429-027

Carlson, Michael

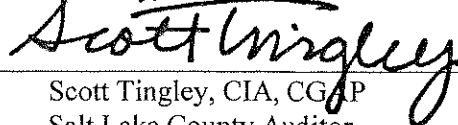
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2015 Market Value on the above property from \$322,200 to \$256,000. This changes the 2015 property taxes from \$4,668.03 to \$3,708.93. The taxpayer has paid \$4,668.03 which results in an overpayment of \$959.10.

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 2015 taxes in the amount of \$959.10 and 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.

Sincerely,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members





9.8

SCOTT TINGLEY

CIA, CGAP

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

CHERYLANN JOHNSON

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January 30, 2017

Honorable Council of Salt Lake County

2001 South State Street, # N2-200

Salt Lake City, Utah 84190-1000

Attention: Steve DeBry, Chair

Re: 2013 Property Valuation change from \$4,620,900 to \$3,160,000

(Original \$4,620,900) State Tax Commission Order - Initial Hearing

Board Letter: AU17007

Parcel Number: 15-04-303-010

Garaventa Ctec, Inc

[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2013 Market Value on the above property from \$4,620,900 to \$3,160,000. This changes the 2013 property taxes from \$77,048.89 to \$52,689.84. The taxpayer has paid \$77,048.89 which results in an overpayment of \$24,359.05.

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 2013 taxes in the amount of \$24,359.05 and 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.

Sincerely,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members





9.9

January 30, 2017

SCOTT TINGLEY  
CIA, CGAP

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

CHERYLANN JOHNSON  
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Honorable Council of Salt Lake County  
2001 South State Street, # N2200  
Salt Lake City, Utah 84190-1000

Attention: Steve DeBry, Chair

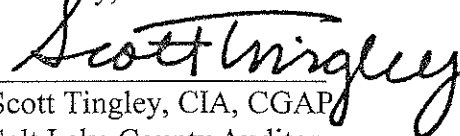
Re: 2013 Property Valuation - State Tax Commission Order  
Board Letter: AU17008  
Parcel Numbers: See Attached  
Name: Autonomy, Inc

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2013 Market Value on the above parcels. This changes the 2013 property taxes which results in overpayments or reductions as indicated on the attached list.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the taxes for the 2013 tax year in the amounts shown on the attached list, adjust penalties and interest, issue refunds accordingly to the recorded owner at the time the refund is issued 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.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	ADJUSTED TAX	REDUCTION AMOUNT
22-09-329-060	\$6,500	\$500.00	\$87.59	\$6.74	\$80.85
27-02-151-015	\$2,400	\$500.00	\$34.85	\$7.26	\$27.59
27-27-351-001	\$1,400	\$100.00	\$23.49	\$1.68	\$21.81

The following parcel was also appealed to the State Tax Commission with NO VALUE CHANGE:

16-17-406-021



SCOTT TINGLEY

CIA, CGAP

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

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Chief Deputy Auditor

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(385) 468-7201 / fax

9, 10

January 30, 2017

Honorable Council of Salt Lake County

2001 South State Street, # N2-200

Salt Lake City, Utah 84190-1000

Attention: Steve DeBry, Chair

Re: 2014 Property Valuation change from \$751,500 to \$705,000  
(Original \$751,500) State Tax Commission Order - Formal Hearing

Board Letter: AU17004

Parcel Number: 24-35-178-016

Ward, Gregory & Berlene

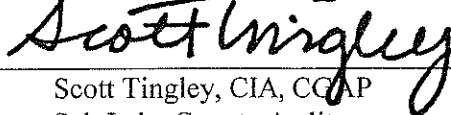
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2014 Market Value on the above property from \$751,500 to \$705,000. This changes the 2014 property taxes from \$12,275.75 to \$11,516.18. The taxpayer has paid \$12,275.75 which results in an overpayment of \$759.57.

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 2014 taxes in the amount of \$759.57 and 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.

Sincerely,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

