



9.1

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

March 09, 2017

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

Re: Refund of overpaid personal property taxes.  
Tax Roll #: Various accounts  
Taxpayer: Various accounts

Attention: Steve DeBry, Chair

Dear Council Members,

We respectfully request that you refund 2016/2017 personal property taxes in the amount of \$16,055.75 on a total taxable value of \$6,442,433 that were overpaid in error. These taxpayers as shown on the attached list have all overpaid their taxes due to one of the following reasons:

- Making duplicate payments
- Misclassifying property
- Out of business with prior year credit
- Payment on Exempt filing
- Overpayment

A complete record of each of these accounts is available in the Personal Property Division with the details of the overpayment and account notes. If you agree with this recommendation, would you kindly instruct the County Treasurer to issue these refunds.

Thank you for your cooperation.

Sincerely,

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

KJ/RB:ceh

Board Letter Number: 17-9007

## CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION

NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
ALONZO, JESS OR KATHY SHE				
	36D 039470	\$10,667	2017	\$138.55
CAROL A BALLOU PHD				
	13 143665	\$39	2017	\$38.41
PAULS FLOORING				
	25 127897	\$167	2017	\$164.30
ABSG CONSULTING INC				
	13B 135013	\$6,613	2017	\$100.26
TIRE FACTORY INC TAX DEPT				
	13F 146271	\$529,377	2017	\$187.13
DOOR CHRISTIAN FELLOWSHIP CHURCH OF UTAH INC				
	37 170741	\$6,000	2016	\$108.00
SUBWAY SANDWICHES				
	01A 133706	\$203	2016	\$3.04
ACTION PRINTING & DESIGN ERICKSON & WELLS LEASING ATTN: FRANK ERICKSON				
	30 122920	\$658	2016	\$9.59
CONTRACTORS HVAC SUPPLY WJ				
	37 159856	\$491	2016	\$6.44
ABSOLUTE CONSTRUCTORS INC ATTN KENDALL FISHER				
	38 139861	\$1,277	2016	\$16.93
MATRIX MASSAGE INC ATTN JULIETA HERNANDEZ				
	13 126486	\$3,630	2017	\$384.28

**CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION**

<b>NAME AND ADDRESS</b>	<b>ACCOUNT # NUMBER</b>	<b>TAXABLE VALUE</b>	<b>REFUND YEAR</b>	<b>REFUND AMOUNT</b>
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MCCANDLESS, SHIRLEY

61 034159	\$5,178	2017	\$76.17
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<b>TOTALS</b>	<b>\$6,442,433</b>		<b>\$16,055.75</b>
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92

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

March 23, 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 \$ 153.00.00 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 020

<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>
Freestone	Nancy		1071436544	\$ 153.00	3/1/2017	2017	No longer own

Total	\$ 153.00
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9.3

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

March 23, 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 \$ 1305.00 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 017

Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Crafts	Lawrence	J	23372544	\$ 110.00	3/22/2017	2016	Veteran exempt
Crafts	Lawrence	J	692790016	\$ 80.00	3/22/2017	2016	Veteran exempt
Crafts	Lawrence	J	1229660928	\$ 70.00	3/22/2017	2016	Veteran exempt
Greenhalgh	Richard	J	505570048	\$ 150.00	3/22/2017	2016	Veteran exempt
Nordstrom	Jason	T	2046968576	\$ 80.00	3/22/2017	2016	Veteran exempt
Nordstrom	Jason	T	1723267584	\$ 10.00	3/22/2017	2016	Veteran exempt
Schmidt	Charles	B	105093632	\$ 175.00	3/22/2017	2016	Veteran exempt
Schmidt	Charles	B	1825930496	\$ 150.00	3/22/2017	2016	Veteran exempt
Schmidt	Charles	B	250734080	\$ 80.00	3/22/2017	2016	Veteran exempt
Schmidt	Charles	B	1734356224	\$ 10.00	3/22/2017	2016	Veteran exempt
Martin	John	W	655154176	\$ 10.00	3/20/2017	2017	Veteran exempt
Taylor	Mark		282213888	\$ 80.00	3/20/2017	2017	Veteran exempt
Varga	William	P					
c/o Advanced Conservator Res			1374630656	\$ 150.00	3/20/2017	2017	Veteran exempt
westlind	David		657445632	\$ 150.00	3/20/2017	2017	Veteran exempt
Total				\$ 1,305.00			



9.4

Council-Tax Administration  
Liz Fehrmann  
Tax Administrator

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

March 28, 2017

The Salt Lake County Council  
2001 South State, N2 200  
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

RE: Scenic Development, Inc. is requesting all taxes owed for the 2015 tax year be waived on parcel 33-08-477-027 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2017, considered a request to waive all taxes owed for the 2015 tax year on the above mentioned parcel. The committee recommends the request be denied.

The Claimant stated that when the Boulder Falls subdivision was developed, the subject parcel was designated on the subdivision plat as a detention pond and has remained as such. They received a delinquent tax notice in March 2016, unaware the subject parcel was still in their name. Research determined the title company and the HOA showed the legal description for the parcel had inadvertently been left off the plat and was never deeded over to the HOA when it was recorded.

An appeal was filed with the Board of Equalization in December 2016 and based on review, the Assessor's office changed the ownership to the HOA, granted the 100% exemption and changed the land classification to residual acre based on its use as a detention pond.

The land classification issue raised by the Claimant relating to the subject's use as a detention pond must rise to the level of an illegal or erroneous assessment to be considered here. An erroneous assessment is based on the concept that a property has been incorrectly assessed as a result of a clerical error on the part of the the County in which the correct information was 'known or knowable' from the County records but was disregarded for whatever reason. The Claimant's land valuation issue raised does meet the erroneous assessment standard in that the Assessor should have known that this parcel was a detention pond and not a primary building lot. An adjustment to a land classification residual acreage for 2015 is appropriate, which reduces the 2015 market value from \$247,500 to \$48,700. Also evident is the fact that the title company error was made but not discovered until March 2016, thus the Claimant is not eligible for an exemption for 2015 because the parcel was owned by a non-exempt entity.

The Claimant is eligible for a refund for the 2015 erroneous land classification and a refund of approximately \$2,556.77 with the Treasurer's office to determine the final amount to be refunded.

Upon your review please notify the property owner of this action.

Sincerely,

A handwritten signature in black ink, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair  
Property Tax Committee

cc Scenic Development, Inc.

[REDACTED]  
[REDACTED]



9.5

March 28, 2017

The Salt Lake County Council  
2001 South State, N2 200  
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

RE: Request by Bamboo, LLC to grant a primary residential exemption for the 2015 tax year on parcel 16-06-284-001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2017, considered a request to apply a primary residential exemption for the 2015 tax year on the above mentioned parcel.

The committee recommends the request be granted.


The Claimant contends that the property qualified for a residential exemption in 2015 based on the use of the basement area as two separate apartments, and is requesting Salt Lake County retroactively grant a residential exemption for the 2015 tax year and refund excess taxes collected.

The Claimant purchased the property in December 2014. No exemption was applied for 2014 or 2015. A field check was completed by the Assessor's office in January 2016, and the building card was changed showing the existence of the two apartments in the basement area, resulting in a residential exemption being applied. Lease documents were submitted verifying one lease from September 1, 2015 to July 31, 2016, and another least from August 1, 2015 to July 31, 2016. The Property Tax Committee grants the Claimants request based on the evidence provided and applies a prorated residential exemption for the 2015 tax years based on the lease agreement dates verified.

A refund of approximately \$607.75 is applicable along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Upon your review please notify the property owner of this action.

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc Bamboo, LLC

[REDACTED]  
[REDACTED]

9.6

March 28, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Voice of Christ Full Gospel Church to grant a property tax exemption as a religious organization for the 2012-2015 tax years on parcels 15-34-105-017 and 15-34-105-018.  
(Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2017, considered a request to apply a property tax exemption as a religious organization for the 2012-2015 tax years on the above mentioned parcel.

The committee recommends the request be granted.


The Claimant filed an exemption application with the Board of Equalization on January 24, 2017 for the 2016 tax year. On February 23, 2017, the Deputy District Attorney rendered an opinion granting an exemption to the Claimant for the 2016 tax year on both parcels and referred the 2012 to 2015 request to the Property Tax Committee for review.

Based on the available evidence, the Committee recommends that the Claimant's request for a full property tax exemption as a religious organization be granted for the 2013 to 2015 tax years on both parcels, and a partial year exemption for 2012 on both parcels from the purchase date of March 12, 2012 to December 31, 2012.

Taxes have not been paid by the Claimant, there is no refund due and it is recommended that the 2012-2015 past due taxes be formally abated by the Treasurer's office.

Upon your review please notify the property owner of this action.

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc Voice of Christ Full Gospel Church

[REDACTED]  
[REDACTED]

March 28, 2017

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

Attn: Steve DeBry, Chair

RE: Requests for waiver/refund of the penalty imposed for late payment of 2016 real property taxes (See list for recommendation, count 11)

Council Members:

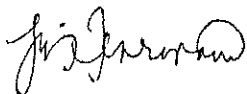
The Property Tax Committee, at a meeting March 16, 2017 reviewed 11 requests for waiver/refund of the penalty imposed for late payment of 2016 real property taxes. The late penalty was appropriately imposed and should be upheld for 9 of the requests and refunded for 2 of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Upon your review please notify the Salt Lake County Treasurer of your final action.

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc County Treasurer

**3.1 VARIOUS WAIVER/REFUND REQUESTS (count 11)**  
**For late payment of the 2016 Real Property Tax**  
**TO THE PROPERTY TAX COMMITTEE for the 3/16/17 MEETING**

<b>Rec'd</b>	<b>Owner/Petitioner</b>	<b>Parcel Number</b>	<b>Recommendation</b>
2/9/2017	Gaelic Land Holdings, LLC	15-01-108-034	Deny
2/15/2017	Rebecca Brown	09-31-156-003	Deny
2/16/2017	Jennie Baker	27-19-205-034	Deny
2/17/2017	Paul Hodson	16-26-251-033 and 16-26-251-039	Deny
2/23/2017	Paul & Eleanor Curtis	20-02-379-054	Approve
2/24/2017	Lawrence Swanson	16-05-430-005	Deny
2/24/2017	Mary Bryan	32-12-252-177	Deny
3/1/2017	Penelope & Delwin Frew	15-01-283-121	Approve
3/1/2017	Pioneer Youth & Adult Community Services	22-06-405-011	Deny
3/2/2017	Blake & le Ling Day	16-07-308-027	Deny
3/8/2017	Keith & Vera Ritchie	22-33-101-020 and 22-33-101-056	Deny

March 28, 2017

The Salt Lake County Council  
2001 South State, N2 200  
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

RE: Request by ARK International Investment (Patricia Bissett) 27-27-201-021 to forgive the unpaid taxes that have accrued from 2012 to 2015 or reduce the tax amount due equal to what taxes would be as if receiving the primary residential exemption (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2017, considered a request to forgive 2012-2015 unpaid taxes or reduce the tax amount due as if receiving a primary residential exemption.

The committee recommends the request be denied.

The Claimant offered several reasons for why the tax debt should be forgiven. The property was acquired through a bankruptcy proceeding, from an individual she has lent money to, who declared bankruptcy and the property had been used as collateral. She claims multiple medical issues for herself and her children and a lack of income due to the illnesses that have prevented her from paying the taxes. She further claims the individual she had lent money to, changed the classification of the property from residential to commercial which increased the tax burden. County records show the parcel has been classified as commercial since 2005, which is prior to her acquisition of the property.

The Property Tax Committee denies the Claimants request to either forgive the past due taxes or alter the amount owing as if the property received the residential exemption, as there is no basis for granting these requests.

Upon your review please notify the property owner of this action.

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc Patricia Bissett

[Redacted]  
[Redacted]



**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  
866-498-4955 / fax

March 24, 2017

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

Attention: Steve DeBry, Chair

Re: 2016 Property Valuation change from \$607,400 to \$562,500  
(Original \$607,400) State Tax Commission Order - Stipulation  
Board Letter: AU17022  
Parcel Number: 33-10-231-002

Fehrenbach, Jason & Heather  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$607,400 to \$562,500. This changes the 2016 property taxes from \$4,183.56 to \$3,874.30. The taxpayer has paid \$4,183.56 which results in an overpayment of \$309.26.

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 2016 taxes in the amount of \$309.26 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

9.10

9.11



**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  
866-498-4955 / fax

March 24, 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 \$1,077,000 to \$990,000  
(Original \$1,077,000) State Tax Commission Order - Stipulation  
Board Letter: AU17023  
Parcel Number: 22-15-379-042

Melchior, Alan & Lydia  
[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 \$1,077,000 to \$990,000. This changes the 2015 property taxes from \$7,563.12 to \$6,952.18. The taxpayer has paid \$7,563.12 which results in an overpayment of \$610.94.

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 \$610.94 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,

A handwritten signature in black ink that reads "Scott Tingley".

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

9.12



**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  
866-498-4955 / fax

March 24, 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 \$146,500 to \$100,600  
(Original \$146,500) State Tax Commission Order - Stipulation  
Board Letter: AU17024  
Parcel Number: 27-28-478-027

CP & LP Investments, LLC

22500 S 2800 W  
Salt Lake City, Utah 84065

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 \$146,500 to \$100,600. This changes the 2015 property taxes from \$2,284.52 to \$1,568.76. The taxpayer has paid \$2,284.52 which results in an overpayment of \$715.76.

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 \$715.76 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





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

**CHERYLANN JOHNSON**  
MBA, CIA, CFE  
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  
866-498-4955 / fax

9,13

March 24, 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 \$1,087,300 to \$970,000  
(Original \$1,087,300) State Tax Commission Order - Stipulation  
Board Letter: AU17025  
Parcel Number: 22-15-379-042

Melchior, Alan & Lydia  
[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 \$1,087,300 to \$970,000. This changes the 2014 property taxes from \$7,759.84 to \$6,922.70. The taxpayer has paid \$7,759.84 which results in an overpayment of \$837.14.

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 \$837.14 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



**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  
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Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711  
866-498-4955 / fax

March 24, 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 \$937,180 to \$802,900  
(Original \$937,180) State Tax Commission Order - Stipulation  
Board Letter: AU17026  
Parcel Number: 27-28-478-025

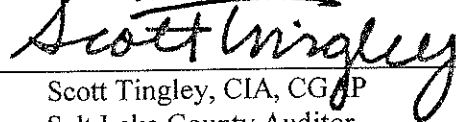
CP & LP Investments, LLC  
[REDACTED]  
[REDACTED]

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 \$937,180 to \$802,900. This changes the 2015 property taxes from \$13,852.31 to \$11,758.34. The taxpayer has paid \$13,852.31 which results in an overpayment of \$2,093.97.

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 \$2,093.97 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

9.14

9/15



**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  
866-498-4955 / fax

March 24, 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 \$617,000 to \$544,500  
(Original \$617,000) State Tax Commission Order - Formal Hearing  
Board Letter: AU17027  
Parcel Number: 27-01-426-045

One-Eleven, LC  
[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 \$617,000 to \$544,500. This changes the 2015 property taxes from \$8,947.73 to \$7,896.34.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the taxes for the 2015 tax year to \$7,896.34, adjust penalties and interest, issue a refund 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,

Handwritten signature of Scott Tingley in cursive script.  
\_\_\_\_\_  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members