

May 2, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Volunteers of America Utah, Inc. to grant a CRE exemption for the 2015 tax year  
on parcel 15-12-176-020 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 20, 2017, considered a request to apply a property tax exemption as a charitable organization for the 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 October 6, 2016 for the 2015 tax year. On November 22, 2016, the Deputy District Attorney referred this appeal to the Property Tax Committee for approval from the date of purchase May 21, 2015, to December 31, 2015.

Based on the available evidence, the Committee recommends that the Claimant's request for a CRE exemption as a charitable organization be granted for the 2015 tax year from the date of purchase May 21, 2015 to December 31, 2015. An abatement of the 2015 taxes would be 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 Volunteers of America of Utah, Inc

[REDACTED]  
[REDACTED]

9.2

May 2, 2017

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

Attn: Steve DeBry, Chair

RE: Request by G&W Properties, LLC, to declare void, abate the past due taxes, and remove parcels 16-06-232-019, 020, 021 from the May 2017 Tax Sale (Recommend grant part of request)

Council Members:


The Property Tax Committee, at a meeting on April 20, 2017, considered the requests for the above mentioned parcels, which are three privately owned parking stalls within a 42 stall lot of a commercial condominium building. The committee recommends the request to void the parcels be denied, the request to remove the parcels from the Tax Sale be approved, and approved a reduction in the tax amount due.

The Claimant's attorney submitted this claim in January 2017. The committee discussed the creation of parcels, which were originally designated as "Limited Common Areas" and changed to "Private Ownership-Units" in an amended declaration in 2011. The Recorder's office assigned parcel numbers according to the changed designation which classified the stalls as parking stalls. The Assessor erroneously assessed them as improved units which resulted in excess taxes. Discussion also included notification issues to the owner of record where various mailing address issues resulted in past due notices not being received by the owner, and delinquent taxes accruing on each parcel.

Based on the available evidence, the Committee recommends that the past due taxes be reduced, with an assessment of \$100 for each parcel and a current tax liability of \$23.76 due. The committee also recommends waiving the Tax Sale administrative fee on each parcel, which was assessed based on their certification for tax sale. This reduction would be acceptable based on the nominal amount of taxes due. The Treasurer's office shall determine the final amount due along with any necessary adjustments for penalty and/or interest paid.

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

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc Nick Colessides

~~16-06-232-019, 020, 021~~  
~~16-06-232-019, 020, 021~~



9.3

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

May 2, 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 7)

Council Members:

The Property Tax Committee, at a meeting March 16, 2017 reviewed seven 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 all 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,

A handwritten signature in black ink, appearing to read 'Liz Fehrmann', written in a cursive style.

Liz Fehrmann, Chair  
Property Tax Committee

cc County Treasurer



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

May 2, 2017

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

Attn: Steve DeBry, Chair

RE: Request by the Treasurer's Office to waive the Tax Sale administrative fee for parcel  
33-03-376-019 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on April 20, 2017, considered a request to waive the Tax Sale administrative fee on the above mentioned parcel. The committee recommends the request be granted.

The committee reviewed documents provided by the Treasurer's office and voted to approve the waiving of the administrative fee due to a County error. A waiving of the administrative fee would be 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 waived or abated.

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 Skye Phase V, LLC

2091 Murray Holladay Rd # 20  
Holladay, UT 84143



April 20, 2017

9.5

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

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

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2017 TAX SALE  
Sevy, Traci Anne, Parcel # (61) 21-10-251-029-0000, Categories 202, 227, & 238  
**(Recommend Deny Abatement and Approve Hardship Deferral, effective 03/29/2017)**

Council Members:

The Property Tax Committee, at a meeting on April 20, 2017, considered an application for hardship abatement and acceptance into the tax deferral program. The full market value of the parcel for 2016 was \$207,500.00. Values for 2017 are not yet available. The total delinquency of \$10,585.55, as of 03/29/2017, includes delinquencies from Categories 202, 227, and 229 plus penalties, interest and administrative fee. Taylorsville-Bennion Improvement District has authorized the County to grant a deferral for Category 238.

The Committee unanimously recommends denial of hardship abatement for 2012-2016 and that the delinquent balance be deferred with the following conditions:

1. Monthly payments of \$125.00 applied first to Category 238, then 227, then 202;
2. All subsequent taxes be paid on or before the due date annually;
3. The participant retain their ownership interest during the entire deferral period;
4. The property remain occupied during the entire deferral period as the applicant's primary residence;
5. Submission of an Application for 2017 Tax Abatement on or before the filing deadline;
6. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement.

Failure to comply with the terms above may result in revocation of the deferral agreement with the total delinquency due immediately.

Upon your approval, please authorize the County Treasurer to abate tax as indicated, remove the administrative fee of \$250.00, and defer the delinquent balance. With the deferral in place, the County Auditor may then withdraw the property from the May 2017 Tax Sale.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Traci Anne Sevy

HARDSHIP ABATEMENT/SETTLEMENT/DEFERRAL

Name: Sevy, Traci Anne  
Parcel: 21-10-251-029  
Effective Date: 03/29/17

Category:		202	227	238		
Tax Year: 2007	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2008	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2009	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2012	Base Tax	1,313.80	333.00	121.11	0.00	0.00
	Penalty	32.84	8.33	3.03	0.00	0.00
	Interest	399.79	101.33	36.85	0.00	0.00
	Subtotal	1,746.43	442.66	160.99	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,746.43	442.66	160.99	0.00	0.00
Tax Year: 2013	Base Tax	1,440.60	333.00	454.13	0.00	0.00
	Penalty	36.00	8.33	11.36	0.00	0.00
	Interest	335.01	77.44	105.61	0.00	0.00
	Subtotal	1,811.61	418.77	571.10	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,811.61	418.77	571.10	0.00	0.00
Tax Year: 2014	Base Tax	1,569.32	198.50	579.05	0.00	0.00
	Penalty	39.24	4.96	14.47	0.00	0.00
	Interest	252.35	31.92	93.11	0.00	0.00
	Subtotal	1,860.91	235.38	686.63	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,860.91	235.38	686.63	0.00	0.00
Tax Year: 2015	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2016	Base Tax	1,568.99	177.00	432.52	0.00	0.00
	Penalty	39.23	31.48	112.45	0.00	0.00
	Interest	26.83	3.48	9.09	0.00	0.00
	Subtotal	1,635.05	211.96	554.06	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,635.05	211.96	554.06	0.00	0.00

Total Delinquency	10,335.55
Tax Sale Fee	250.00
Total Delinquency + Fee	10,585.55
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	10,335.55
Down Payment	0.00
Settlement/Deferral Balance	10,335.55



9.6

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 27, 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 \$ 781.00 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 026

<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>
McCarthy Custom Homes LLC			1202162944	\$ 153.00	4/10/2017	2016	Duplicate payment
Solorio-Arciga	Wanda	M	31577344	\$ 113.00	4/12/2017	2016	No longer own
Delacruz	Michael		616568576	\$ 150.00	4/25/2017	2017	Military exempt
Hayward	Lisa		1426556928	\$ 13.00	4/17/2017	2017	No longer own
Isabella	Russell	A	1620235520	\$ 113.00	4/12/2017	2017	Duplicate payment
Jewell	Dennis	E	949823296	\$ 13.00	4/12/2017	2017	No longer own
Rawlings	Stacy	R	1035242240	\$ 113.00	4/13/2017	2017	No longer own
Wittman	Michael		163032064	\$ 113.00	4/13/2017	2017	Duplicate payment
Total				\$ 781.00			





9.7

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 27, 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 \$ 260.00 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 023

Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Forester	Brent		724148992	\$ 150.00	4/24/2017	2017	Veteran exempt
Jacobs	Bryant	N	1325216512	\$ 110.00	4/24/2017	2017	Veteran exempt

Total \$ 260.00



9.8

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 26, 2017

The Salt Lake County Council  
2001 South State Street #N2200  
Salt Lake City UT 84190-1010

Attn: Steve DeBry, Chair

Re: Personal Property Tax Refund Request

Tax Roll #: 172778  
Taxpayer: Stanley Convergent Security  
Tax Year(s): 2017

Dear Council Members;

We respectfully request that you refund 2017 personal property taxes in the amount of \$43.71 on a total taxable value of \$3,821 that were overpaid in error. Documentation is on file in the Personal Property Division for audit review.

If you agree with the recommendation, kindly instruct the county Treasurer to issue a refund in the amount stated above.

Sincerely,

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

KJ:JS   
pc Stanley Convergent Security  
704 Confluence Ave  
Murray, UT 84123

Board Letter Number: 17-9013



9.9

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 26, 2017

The Salt Lake County Council  
2001 South State Street #N2200  
Salt Lake City UT 84190-1010

Attn: Steve DeBry, Chair

Re: Personal Property Tax Refund Request

Tax Roll #: 29 080435  
Taxpayer: AmericomTechnology  
AKA United Cable & Telephone  
Tax Year(s): 2016

Dear Council Members;

We respectfully request your permission to abate 2016 personal property taxes in the amount of \$833.96, based on a taxable value of \$67,374, along with any accrued interest. The equipment involved was found to not be in the state on the lien date. Documentation is on file in the Personal Property Division for audit review.

If you agree with this request, we will proceed to make the correction.

Sincerely,

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

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

KJ:JS<sub>uh</sub>

Handwritten initials, possibly 'KJ' or 'JS', in a stylized, bold font.

Board Letter Number: 17-9012



9.10

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 20, 2017

The Salt Lake County Council  
2001 South State Street #N2200  
Salt Lake City UT 84190-1010

Attn: Steve DeBry, Chair

Re: Personal Property Tax Refund Request  
Tax Roll #: 61 105010  
Taxpayer: C Ray Coleman DDS  
Tax Year(s): 2016

Dear Council Members;

It has come to the attention of the Personal Property Division that C Ray Coleman DDS and Financial Pacific Leasing LLC reported and paid 2016 personal property on the same equipment resulting in a duplicate payment. Documentation is on file in the Personal Property Division for audit review.

Please authorize the County Treasurer's Office to issue a refund check in the amount of \$1,954.51 based on a taxable value of \$132,860.

Sincerely,

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

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

KJ:JMP <sup>W</sup> Handwritten initials 'W' and a signature.  
Pc: C Ray Coleman DDS  
3165 W 4700 S  
Salt Lake City Ut 84129-2525

Board Letter Number: 17-9011



9.11

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy Assessor

April 21, 2017

Salt Lake County Council  
2001 S State Street, N2-300  
Salt Lake City, UT 84190

**Re: Abate 2016 Delinquent Privilege Tax on Private Hangar at Salt Lake City Int'l Airport**

**Parcel Number: 08-33-251-003-6106 (Row 12, Hangar 5)**

**Tenant: Bountiful Flying Club, LLC**  
c/o Craig Weaver  
1135 W 4800 S  
Taylorsville, UT 84123

**Attention: Honorable Steve DeBry, Chairman**

**Dear County Council:**

We respectfully request that you authorize the Treasurer's Office to abate the delinquent privilege tax bill on the airport property referenced above from \$249.02 to \$0 for the 2016 tax year.

The tenant in this hangar on the 2016 lien date was Bountiful Flying Club, LLC, an exempt organization based on their bylaws and non-profit status. The club vacated this leased improvement on 7/1/2016.

If you agree with our recommendation, please notify the Salt Lake County Treasurer's Office to abate (refund, if paid) the original property tax bill as indicated above along with any accrued penalties and interest.

Sincerely,

**Kevin Jacobs**  
Salt Lake County Assessor

**Richard Burgi**  
Chief Deputy

RB/SY/dj

Rec: 4/21/17