



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor
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

June 2, 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 \$383,100 to \$363,900
(Original \$383,100) State Tax Commission Order - Stipulation
Board Letter: AU17062
Parcel Number: 16-26-279-008

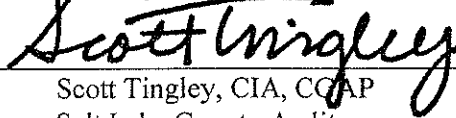
Kearsley, Paul & Beth
[REDACTED]
[REDACTED]

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 \$383,100 to \$363,900. This changes the 2016 property taxes from \$3,028.25 to \$2,876.48. The taxpayer has paid \$3,028.25 which results in an overpayment of \$151.77.

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 \$151.77 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

9.1



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June 2, 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 \$482,700 to \$460,000
(Original \$482,700) State Tax Commission Order - Stipulation
Board Letter: AU17063
Parcel Number: 28-27-303-005

Aramayo, Thomas
[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 \$482,700 to \$460,000. This changes the 2016 property taxes from \$3,500.69 to \$3,336.06. The taxpayer has paid \$3,500.69 which results in an overpayment of \$164.63.

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 \$164.63 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

9.2



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June 2, 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 \$707,200 to \$660,000
(Original \$707,200) State Tax Commission Order - Stipulation
Board Letter: AU17064
Parcel Number: 27-10-279-006

Sumsion, Scott
[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 \$707,200 to \$660,000. This changes the 2016 property taxes from \$5,156.05 to \$4,811.93. The taxpayer has paid \$5,156.05 which results in an overpayment of \$344.12.

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 \$344.12 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,

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ST/pw

cc: All Council Members

9.3



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June 2, 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 \$49,500 to \$11,900
(Original \$49,500) State Tax Commission Order - Stipulation
Board Letter: AU17065
Parcel Number: 26-25-400-004

Beckstead, William
[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 \$49,500 to \$11,900. This changes the 2016 property taxes from \$765.27 to \$183.97. The taxpayer has paid \$765.27 which results in an overpayment of \$581.30.

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 \$581.30 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,

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Salt Lake County Auditor

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9,4



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June 2, 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 \$716,700 to \$633,300
(Original \$716,700) State Tax Commission Order - Stipulation
Board Letter: AU17066
Parcel Number: 34-06-426-042

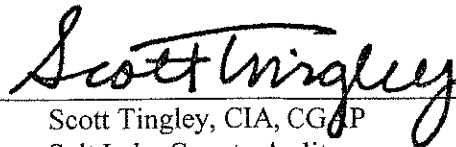
Delahunty, Alan & Linda
[REDACTED]
[REDACTED]

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 \$716,700 to \$633,300. This changes the 2016 property taxes from \$5,197.72 to \$4,592.88. The taxpayer has paid \$5,197.72 which results in an overpayment of \$604.84.

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 \$604.84 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.

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ST/pw
cc: All Council Members

9.5



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June 2, 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 \$729,200 to \$629,000
(Original \$729,200) State Tax Commission Order - Stipulation
Board Letter: AU17067
Parcel Number: 22-01-252-016

Short, J Gordon
[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 \$729,200 to \$629,000. This changes the 2016 property taxes from \$5,764.03 to \$4,971.99. The taxpayer has paid \$5,764.03 which results in an overpayment of \$792.04.

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 \$792.04 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

9.6



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June 2, 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 \$2,675,500 to \$2,612,900
(Original \$2,675,500) State Tax Commission Order - Stipulation
Board Letter: AU17068
Parcel Number: 21-25-227-039

SMB I Group, LP
[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 \$2,675,500 to \$2,612,900. This changes the 2016 property taxes from \$41,194.67 to \$40,230.82. The taxpayer has paid \$41,194.67 which results in an overpayment of \$963.85.

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 \$963.85 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



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June 2, 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 \$776,400 to \$700,000
(Original \$776,400) State Tax Commission Order - Stipulation
Board Letter: AU17069
Parcel Number: 24-27-202-006

Big Cottonwood Creek, LLC
[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 \$776,400 to \$700,000. This changes the 2016 property taxes from \$11,493.83 to \$10,362.80. The taxpayer has paid \$11,493.83 which results in an overpayment of \$1,131.03.

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 \$1,131.03 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



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June 2, 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 \$121,900 to \$40,000
(Original \$121,900) State Tax Commission Order - Stipulation
Board Letter: AU17070
Parcel Number: 22-35-451-037

Ludlow, Kevin
[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 \$121,900 to \$40,000. This changes the 2016 property taxes from \$1,743.54 to \$572.12. The taxpayer has paid \$1,743.54 which results in an overpayment of \$1,171.42.

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 \$1,171.42 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

99



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June 2, 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 \$880,000 to \$610,000
(Original \$880,000) State Tax Commission Order - Stipulation
Board Letter: AU17071
Parcel Number: 09-31-333-024

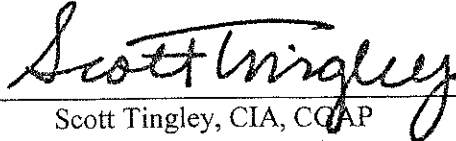
Guymon, Christopher & Michelle
[REDACTED]
[REDACTED]

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 \$880,000 to \$610,000. This changes the 2016 property taxes from \$7,260.48 to \$5,032.84. The taxpayer has paid \$7,260.48 which results in an overpayment of \$2,227.64.

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 \$2,227.64 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



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June 2, 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 \$1,055,000 to \$900,000
(Original \$1,055,000) State Tax Commission Order - Stipulation
Board Letter: AU17072
Parcel Number: 16-18-484-017

Sugar House Offices, LLC
[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 \$1,055,000 to \$900,000. This changes the 2016 property taxes from \$15,826.06 to \$13,500.90. The taxpayer has paid \$15,826.06 which results in an overpayment of \$2,325.16.

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 \$2,325.16 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



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June 2, 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 \$5,592,000 to \$5,100,000
(Original \$5,592,000) State Tax Commission Order - Stipulation
Board Letter: AU17073
Parcel Number: 14-24-176-004

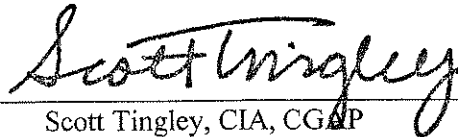
Truck Pro, LC
[REDACTED]
[REDACTED]

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 \$5,592,000 to \$5,100,000. This changes the 2015 property taxes from \$90,551.26 to \$82,584.30. The taxpayer has paid \$90,551.26 which results in an overpayment of \$7,966.96.

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 \$7,966.96 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

9,12



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June 2, 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 \$5,752,900 to \$5,100,000
(Original \$5,752,900) State Tax Commission Order - Stipulation
Board Letter: AU17074
Parcel Number: 14-24-176-004

Truck Pro. LC
[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 \$5,752,900 to \$5,100,000. This changes the 2016 property taxes from \$88,698.21 to \$78,631.80. The taxpayer has paid \$88,698.21 which results in an overpayment of \$10,066.41.

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 \$10,066.41 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

9,13



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June 2, 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 \$1,123,100 to \$950,000
(Original \$1,123,100) State Tax Commission Order - Stipulation
Board Letter: AU17075
Parcel Number: 08-25-428-002

Therson, Michael & Sheila
[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 \$1,123,100 to \$950,000. This changes the 2016 property taxes from \$9,266.19 to \$7,838.02.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the taxes for the 2016 tax year to \$7,838.02, 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,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

9.14



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June 2, 2017

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

Attention: Steve DeBry, Chair

Re: 2016 Property Valuation - State Tax Commission Order
Board Letter: AU17076
Parcel Numbers: See Attached
Name: K Investments, Inc

[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 parcels. This changes the 2016 property taxes which results in 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 2016 year in the amounts shown on the attached list and adjust penalties and interest accordingly.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

9.15

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	ADJUSTED TAX
16-20-476-043	\$646,700	\$530,000	\$9,701.15	\$7,950.53
16-20-476-044	\$340,000	\$260,000	\$5,100.34	\$3,900.26



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June 2, 2017

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

Attention: Steve DeBry, Chair

Re: 2016 Property Valuation - State Tax Commission Order
Board Letter: AU17077
Parcel Numbers: See Attached
Name: Fellows Family, LLP

[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 parcels. This changes the 2016 property taxes which results in overpayments or increases 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 adjust the 2016 taxes in the amounts as shown on the attached list, apply overpayments to tax increases and refund any balances 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

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PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
28-29-306-022	\$1,191,200	\$1,063,600	\$15,707.16	\$15,707.16	\$14,024.63	\$1,682.53	\$1,682.53

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX
28-29-306-023	\$1,172,300	\$1,299,900*	\$15,457.95	\$15,457.95	\$17,140.48*

* Market value and Taxes Increased