June 20, 2017

Salt Lake County Council Attn: Steve DeBry, Chair **Building Mail**

Re: Abatement of 2016 property tax balances

Parcel Number (s): See Attached Spreadsheet

Dear Council:

Due to Salt Lake County Recorder's Office error in the inputting of a recorded plat for McKee Farms Ph2 an erroneous parcel was created. The error was not discovered until the 2017 parcels were rolled to the Salt Lake County Assessor's Office for assessment. This error caused the split calculation of 2016 property taxes to be miscalculated by the Salt Lake County Treasurer's Office for payoffs requested by two title companies to pay 2016 taxes at closing. The title companies paid in good faith the amounts given to them in a timely manner.

The Salt Lake County Treasurer hereby requests your determination and authorization to abate the 2016 delinquent balances, penalties and interest on the above listed parcels.

Thank you for your favorable consideration of this request.

SALT LAKE COUNTY TREASURER

K. Wayne Cushing Salt Lake County Treasurer

Randel Wightman Deputy County Treasurer

Benjamin I. Umeadi Accounting Director

Anna F. Gallagher Collections Director

SALT LAKE COUNTY
GOVERNMENT CENTER
2001 South State Street
Suite N1-200
PO Box 144575
Salt Lake City
Utah 84114-4575
Phone: (385) 468-8302

Fax: (385) 468-8301

Sincerely,

K. Wayne Cushing

Salt Lake County Treasurer



Kevin Jacobs Salt Lake County Assessor

> Chris Stavros Chief Deputy Assessor

June 22, 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 \$ 176.95 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

Levin Jacobs

Richard Burgi

Chief Deputy

TP

MA 036

Gardner Nancy	B & B Suppl	<u>Last</u> Name
Nancy	ÿ	<u>First</u> Name
		<u>M</u>
765577984	821500672	Receipt No.
\$ 113.00	\$ 63.95	Refund Amount
6/15/2017	6/14/2017	<u>Date</u> Applied
2017	2017	Year
No longer own	Out of state reg	Reason

Total \$ 176.95



9.3

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros Chief Deputy Assessor

June 22, 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 \$ 885.77 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

Levin Jacobs

Richard Burgi

Chief Deputy

TP

MA 031

Receipt No. Amount Applied Year Reason 898507264 \$ 50.00 6/19/2017 2017 Veteran exempt 778990336 \$ 10.00 6/20/2017 2017 Veteran exempt 411900160 \$ 110.00 6/19/2017 2017 Veteran exempt 534956544 \$ 50.00 6/20/2017 2017 Veteran exempt 1959664384 \$ 95.00 6/19/2017 2017 Veteran exempt 1585280512 \$ 88.33 6/15/2017 2017 Veteran exempt 1585280512 \$ 82.44 6/15/2017 2017 Veteran exempt 1707805952 \$ 10.00 6/15/2017 2017 Veteran exempt 162224640 \$ 80.00 6/19/2017 2017 Veteran exempt 179355648 \$ 110.00 6/19/2017 2017 Veteran exempt 833745664 \$ 150.00 6/19/2017 2017 Veteran exempt 833745664 \$ 150.00 6/19/2017 2017 Veteran exempt
7 Vete

Total \$ 885.77



Kevin Jacobs Salt Lake County Assessor

> Chris Stavros Chief Deputy Assessor

June 14, 2017

The Salt Lake County Council Attn: Steve DeBry 2001 South State Street N2-200 Salt Lake City, UT 84190-1010

Re:

2016 Delinquent taxes

Parcel No:

15-33-104-002

Name:

City of West Valley

Honorable Council Chair Steve DeBry,

We recommend that you reduce the 2016 delinquent general property taxes on the above named parcel from \$1,135.63 to \$124.92.

City of West Valley acquired this property by order of court 02/11/16 and should have been 89% exempt for 2016.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate (refund, if paid) property taxes as indicated plus penalty and interest.

Respectfully,

Kevin Jacobs

Levin Jacobs

Salt Lake County Assessor

Chris Stavros

Chief Deputy Assessor

CS/sy

Rec: 05/15/17 enclosures

cc: Salt Lake County Assessor's Office

Attn: Susan Yoshinaga

cc: City of West Valley

Attn: Jonathan Springmire 3600 S Constitution Blvd

West Valley, UT 84119-3700



95

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

June 22, 2017

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

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION - MAY 2017 TAX SALE

Gortat, Sheldon P., Parcel # (14) 16-19-134-003, Category 202

(Recommend Approval of Hardship Deferral, effective 05/25/2017)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, reviewed an application for acceptance into the tax deferral program. The full market value of the parcel for 2017 is \$158,100.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$7,456.57, as of 05/25/2017, includes real property tax and South Salt Lake Weed and Debris delinquencies plus penalties, interest, and Administrative Fee.

The Committee recommends that the delinquent balance be deferred with the following conditions:

- 1. Monthly payments of \$100.00 beginning July, 2017 applied first to Category 232 which is not included in the deferral;
- 2. Balance of the delinquency to be paid within six months of the effective date;
- 3. The participant retain an ownership interest in the property during the entire deferral period;
- 4. The property remain occupied during the entire deferral period as the participant's primary residence.

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

Upon your approval, please authorize the County Treasurer to remove the Tax Sale Administrative Fee of \$250.00 and defer the delinquent balance.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

Att.

cc: County Auditor

County Treasurer

County Treasurer - Abatement Office

Sheldon P. Gortat



Council-Tax Administration Tax Administrator

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

June 22, 2017

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

Attn: Steve DeBry, Chair

RE:

2017 Timely Tax Relief (5.1)

Council members:

The Property Tax Committee, at a meeting June 22, 2017, reviewed applications filed for consideration of 2017 Timely Tax Relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

Liz Fehrmann, Chair

Property Tax Committee

att

County Treasurer CC

> Treasurer-Abatement Office Assessor-Chad Hughes

5.1 2017 Timely Tax Relief PTC June 22, 2017

Tax Yr.	Tax Dist	Parcel #	Name	³lin	СВ	Indgnt	Hrdshp	Eff. Date
2017	14	16-19-134-003	Gortat, Sheldon P		Deny	Deny		
2017	35B	22-31-430-003	Herrera, Dede C	-		WARE TO SERVICE AND SERVICE AN	Approve	9/1/2017
2017	19	16-36-108-007	Khani Tafti, Giti K		A CONTRACTOR OF THE CONTRACTOR	Approve		9/1/2017
2017	13	15-11-302-006	Langton, David H		Deny		Approve	9/1/2017
2017	16	16-31-382-043	Mukhtar, Muhammad			Deny	Annua (mar Adam) NATAN (mar Adam)	ļ
2017	25	21-07-378-014	Ortega, Boyce C			Deny		1
2017	24	MH#201150	Robinson, Diane		F	Approve		3/15/2017
2017	24	15-30-176-012	Skougard, Timothy A			Deny		





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

June 22, 2017

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

Attn: Steve DeBry, Chair

RE: Other Years Timely Tax Relief (5.1a)

Council members:

The Property Tax Committee, at a meeting June 22, 2017, reviewed applications filed for consideration of Other Years Timely Tax Relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

Liz Fehrmann, Chair

Property Tax Committee

att

cc County Treasurer

Treasurer-Abatement Office Assessor-Chad Hughes

5.1a Other Years Timely Tax Relief PTC June 22, 2017

Tax	Tax			1		Walter of the Control
Yr.	Dist	Parcel #	Name	СВ	Indgnt	Hrdshp
2016	55	28-28-401-031	Carnesecca, Paige		Deny	
2016	61	21-08-332-003	Dille, Dennis L	Deny		
2016	13	16-05-255-012	Jacobson, Alisha A		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Deny
2016	17	16-26-255-009	Jensen, Betty A		Deny	
2016	35E	28-04-155-010	Kermath, Amy B		Deny	
2016	29	14-36-378-002	Kirkman, Rae Ann	Deny		Deny
2016	13	22-32-131-002	Knight, Cliff M	Deny	Deny	: :
2016	13	16-18-234-016	Marcy, Marian	Deny		ļ
2016	61	21-02-307-028	Mohammad, Jafar M		Deny	
2016	13	15-15-280-007	Norman, Laurie J			Deny
2016	16	22-05-152-015	Parker, Gigi		Deny	
2016	01M	08-25-378-003	Ramirez, Dagoberto G		Deny	
2016	25	21-18-132-004	Richins, Lulu H	Deny		1
2016	81	22-09-406-023	Royall, Carol L	Deny		
2016	17	16-35-330-008	Shank, Alexander D		Deny	





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

June 22, 2017

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

Attn: Steve DeBry, Chair

RE: 2016 Late Tax Relief (5.2)

Council members:

The Property Tax Committee, at a meeting June 22, 2017, reviewed applications filed for consideration of 2016 late tax relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances. Any outstanding balances after tax relief are subject to late payment penalties and interest.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

att

cc County Treasurer

Treasurer-Abatement Office Assessor-Chad Hughes

5.2 2016 Late Tax Relief PTC June 22, 2017

Tax Yr.	Tax Dist	Parcel #	Name	Hrdshp
2016	13	08-26-478-005	Kirkpatrick, James A	Deny
2016	13	08-35-253-029	Leavitt, Lorna Jeanne	Deny
2016	37	21-28-152-018	Levy, Phillip J	Deny
2016	44D	28-17-230-008	Middaugh, Phyllis M	Deny
2016	37	21-34-377-011	Mitchell, Howard W	Deny
2016	21Y	22-17-204-023	Ostlund, Marilyn H	Deny
2016	24	15-28-376-009	Pope, Sondra A	Deny
2016	29	14-34-477-007	Schultz-Hansen, Cheryl J	Deny
2016	30	21-25-456-049	Sorrels, Frank J	Deny
2016	13	16-16-458-010	Speidel, Victoria C	Deny
2016	AAH	22-22-303-003	Sylvester, Nadine W	Deny





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

June 22, 2017

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

Attn: Steve DeBry, Chair

RE: Other Years Veteran Exemptions Filed (5.3a)

Council members:

The Property Tax Committee, at a meeting June 22, 2017, reviewed applications for consideration of Other Years Veteran's Exemptions. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

att

cc County Treasurer

Treasurer-Abatement Office

County Assessor

5.3a Other Yrs Veteran Exemptions 2017 Timely Tax Relief PTC June 22, 2017

Tax Yr.	Tax Dist	Parcel#	Name	Vet. Res. Ex	Vehicle	Eff. Date
2016	AAH	22-22-353-019	Barlow, Robert L	Approve		9/1/2016
2016		Vehicles	Castro, Courtney L	\$ -	Deny	
2016		Vehicles	Reed, Donald L	\$ -	Deny	
2016		Vehicles	Schmidt, Dustin K	\$ -	Deny	The state of the s
2016	13	08-36-437-041	Smith, Gwen	Deny		
2016	21P	22-17-182-025	Stewart, Robert D	\$ -	Deny	
2016		Vehicles	Wittke, Donald E	\$ -	Deny	





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

June 22, 2017

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

Attn:

Steve DeBry, Chair

Re:

Consideration of a 2012-2016 Hardship Settlement for Shonna Alva, Parcel # 21-20-333-028

(Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2012-2016 hardship settlement of real property tax delinquencies on parcel # 21-20-333-028. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc:

Treasurer

Treasurer - Abatement Office

Shonna Alva







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

June 22, 2017

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

Attn: Steve DeBry, Chair

Re: Consideration of a 2016 Hardship Settlement for Aaron L. Christensen, Parcel # 20-14-232-003

(Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2016 hardship settlement of real property tax delinquencies on parcel # 20-14-232-003. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc: T

Treasurer

Treasurer - Abatement Office

Aaron L Christensen



9.12

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

June 22, 2017

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

Attn: Steve DeBry, Chair

Re: Consideration of a 2012-2016 Hardship Settlement for Karen R. Christensen,

Parcel # 32-03-380-009 (Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2012-2016 hardship settlement of real property tax delinquencies on parcel # 32-03-380-009. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc: Treasurer

Treasurer - Abatement Office

Karen R Christensen

GTU USV BUSE (*) Arman, UT 840 s.)



13

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

June 22, 2017

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

Attn: Steve DeBry, Chair

Re: Consideration of a 2015 Hardship Settlement for Cindy L. Greenwell-Chacon,

Parcel # 14-34-301-005 (Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2015 hardship settlement of real property tax delinquencies on parcel # 14-34-301-005. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc: Tre

Treasurer

Treasurer - Abatement Office

Cindy L Greenwell-Chacon

Magna, dia Badat y



914

Council-Tax Administration Liz Fehrmann Tax Administrator

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

June 22, 2017

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

Attn: Steve DeBry, Chair

Re: Consideration of a 2014 Hardship Settlement for Susan K. Kelly, Parcel # 15-27-327-033

(Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2014 hardship settlement of real property tax delinquencies on parcel # 15-27-327-033. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc: Treasurer

Treasurer - Abatement Office

Susan K Kelly

Creat Galley City (UT 24) 15)





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

June 22, 2017

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

Attn:

Steve DeBry, Chair

Re:

Consideration of a 2015 Hardship Settlement for Marian Marcy, Parcel # 16-18-234-016;

(Recommend denial).

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2015 hardship settlement of real property tax delinquencies on parcel # 16-18-234-016. The Committee recommends that hardship relief and settlement be denied.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc:

Treasurer

Treasurer - Abatement Office

Marian Marcy





9,16

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

June 22, 2017

The Salt Lake County Council 2001 South State, N 2200 Salt Lake City, Utah 84190-1010

Attn:

Steve DeBry, Chair

Re:

Consideration of Prorated 2016 Veteran Exemption for LaRae B. Hammond.

Parcel # 21-33-430-009

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for prorated 2016 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,162.13

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to LaRae B. Hammond at the address listed below.

Sincerely,

Liz Fehrmann, Chair

Property Tax Committee

cc:

Treasurer

Treasurer - Abatement Office

LaRae B Hammond



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

June 22, 2017

The Salt Lake County Council 2001 South State, N 2200 Salt Lake City, Utah 84190-1010

Attn:

Steve DeBry, Chair

Re:

Consideration of Prorated 2016 Veteran Exemption for Jerry A Lewis,

Parcel # 14-25-383-017

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for prorated 2016 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 645.15

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Jerry A. Lewis at the address listed below.

Sincerely,

Liz Fehrmann, Chair

Property Tax Committee

cc:

Treasurer

Treasurer - Abatement Office

Jerry A Lewis



9.18

Council-Tax Administration Liz Fehrmann Tax Administrator

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

June 22, 2017

The Salt Lake County Council 2001 South State, N 2200 Salt Lake City, Utah 84190-1010

Attn:

Steve DeBry, Chair

Re:

Consideration of Prorated 2016 Veteran Exemption for Sueli Lima Lewis,

Parcel # 14-25-383-017

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for prorated 2016 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following:

Action	Type of Relief	 Amount of Relief
Deny	Veteran Exemption	\$

Sincerely,

Liz Fehrmann, Chair

Property Tax Committee

cc:

Treasurer

Treasurer - Abatement Office

Sueli Lima Lewis



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

June 22, 2017

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

Attn: Steve DeBry, Chair

Re: Consideration of 2012, 2014 Hardship Settlement for Lowell E. Pate, Parcel

28-06-276-003, abate \$ 472.12 for 2012 and \$ 403.00 for 2014 in real property taxes and

settle tax delinquencies for \$ 1,850.75. Effective: 5/16/17

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered an application for a 2012, 2014 hardship settlement of real property tax delinquencies on parcel # 28-06-276-003. The Committee recommends that hardship relief of \$ 472.12 for 2012 and \$ 403.00 for 2014 in real property tax be abated, based on the effective date, if the remaining amount of \$ 1,850.75 is paid. (Note: This settlement balance has already been paid).

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax as indicated, effective 5/16/17, and accept payment of \$ 1,850.75 as payment in full.

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc: Treasurer

Treasurer - Abatement Office

Lowell E Pate



9,00

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

June 27, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Western Governor's University for a property tax exemption for the 2015 tax year

on parcel 16-32-381-019 (Recommend approve) AMENDED

Council Members:

The Property Tax Committee, at a meeting on May 18, 2017, considered a request to apply a CRE property tax exemption as an educational organization for the 2015 tax year on the above mentioned parcel.

The committee recommends the request be approved.

The Claimant filed an exemption application with the Board of Equalization on August 29, 2016 for the 2015 and 2016 tax years. On November 15, 2016, the Deputy District Attorney determined they did qualify for an educational exemption for the 2016 tax year based on sufficient information provided by the Claimant. The 2015 tax year was referred to the Property Tax Committee for review.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption for the 2015 tax year be approved, prorated from the purchase date of March 5, 2015 to December 31, 2015. The residential exemption should be removed given the residential condo unit is used for temporary housing. A recalculation of the refund is \$1,911.93 along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount.

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

Sincerely,

Liz Fehrmann, Chair Property Tax Committee

cc We

Western Governor's University



Salt Lake County Auditor

STingley (Dslco.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 20, 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 \$336,200 to \$314,000 (Original \$336,200) State Tax Commission Order - Stipulation

Board Letter: AU17083

Parcel Number: 28-19-405-024

Erasmus, Lucas & Elena

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 \$336,200 to \$314,000. This changes the 2016 property taxes from \$2,438.22 to \$2,277.22. The taxpayer has paid \$2,438.22 which results in an overpayment of \$161.00.

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 \$161.00 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.

A Coroly,

Scott Tingley, CIA, CG. Salt Lake County Auditor

ST/pw



Salt Lake County Auditor
Stingley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@sico.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 20, 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 \$720,500 to \$682,300 (Original \$720,500) State Tax Commission Order - Stipulation

Board Letter: AU17084

Parcel Number: 22-34-305-052



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 \$720,500 to \$682,300. This changes the 2016 property taxes from \$5,945.31 to \$5,630.10. The taxpayer has paid \$5,945.31 which results in an overpayment of \$315.21.

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 \$315.21 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.

Scott Tingley, CIA, CG

Salt Lake County Auditor

ST/pw



Salt Lake County Auditor
Stingley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(Alohnson@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 20, 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 \$202,100 to \$175,700 (Original \$202,100) State Tax Commission Order - Formal Hearing

Board Letter: AU17085

Parcel Number: 32-11-277-025

Boo, Soon K & Quach, Chan

Council Members:

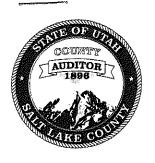
A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2015 Market Value on the above property from \$202,100 to \$175,700. This changes the 2015 property taxes from \$3,224.51 to \$2,803.29. The taxpayer has paid \$3,224.51 which results in an overpayment of \$421.22.

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 \$421.22 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.

Scott Tingley, CIA, CGA

Salt Lake County Auditor

ST/pw



Salt Lake County Auditor

Stingley (Osica.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@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 7.24

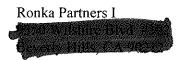
June 20, 2017

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 \$1,676,500 to \$1,632,700 (Original \$1,676,500) State Tax Commission Order - Stipulation

Board Letter: AU17086 Parcel Number: 15-26-401-014



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 \$1,676,500 to \$1,632,700. This changes the 2016 property taxes from \$22,072.80 to \$21,496.13. The taxpayer has paid \$22,072.80 which results in an overpayment of \$576.67.

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 \$576.67 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.

Scott Tingley, CIA, CG

ST/pw



Salt Lake County Auditor

Slingley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@sico.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 20, 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 \$1,229,800 to \$1,190,000 (Original \$1,229,800) State Tax Commission Order - Stipulation

Board Letter: AU17087

Parcel Number: 15-34-452-008

A&R Management & Development Co.



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 \$1,229,800 to \$1,190,000. This changes the 2016 property taxes from \$18,924.16 to \$18,311.72. The taxpayer has paid \$18,924.16 which results in an overpayment of \$612.44.

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 \$612.44 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, CG

Salt Lake County Auditor

ST/pw



Salt Lake County Auditor
Stingley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@sico.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 7,26

June 20, 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 \$277,900 to \$224,200 (Original \$277,900) State Tax Commission Order - Stipulation

Board Letter: AU17088

Parcel Number: 27-03-377-023

Carlson, Marshall



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 \$277,900 to \$224,200. This changes the 2015 property taxes from \$3,737.48 to \$3,015.27. The taxpayer has paid \$3,737.48 which results in an overpayment of \$722.21.

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 \$722.21 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, CG

Salt Lake County Auditor

ST/pw



Salt Lake County Auditor

Simpley@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@sico.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 927

June 20, 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 \$860,100 to \$692,000 (Original \$860,100) State Tax Commission Order - Stipulation

Board Letter: AU17089

Parcel Number: 28-21-303-042

Ludlow, Paul & Christine



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 \$860,100 to \$692,000. This changes the 2016 property taxes from \$6,126.54 to \$4,929.15. The taxpayer has paid \$6,126.54 which results in an overpayment of \$1,197.39.

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 \$1,197.39 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.

X ---

Scott Tingley, CIA, CG

Salt Lake County Auditor

ST/pw





Salt Lake County Auditor

Stingley@sico.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@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 20, 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 \$5,571,500 to \$5,465,000 (Original \$5,571,500) State Tax Commission Order - Stipulation

Board Letter: AU17090

Parcel Number: 15-16-126-019

2959 California, LLC



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 \$5,571,500 to \$5,465,000. This changes the 2016 property taxes from \$83,578.07 to \$81,980.47. The taxpayer has paid \$83,578.07 which results in an overpayment of \$1,597.60.

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 \$1,597.60 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.

Scott Tingley, CIA, CG

Salt Lake County Auditor

ST/pw



9,29

SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

Stingley@stco.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 20, 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 \$3,302,580 to \$3,030,000 (Original \$3,302,580) State Tax Commission Order - Formal Hearing

Board Letter: AU17091

Parcel Number: 21-36-376-012

Stor-N-Lock Partners #8, LLC



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 \$3,302,580 to \$3,030,000. This changes the 2015 property taxes from \$46,740.42 to \$42,882.56. The taxpayer has paid \$46,740.42 which results in an overpayment of \$3,857.86.

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 \$3,857.86 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, CG

Salt Lake County Auditor

ST/pw



Salt Lake County Auditor

<u> STingley@sko.org</u>

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@sko.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 20, 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 \$1,286,580 to \$1,098,000 (Original \$1,286,580) State Tax Commission Order - Stipulation

Board Letter: AU17092

Parcel Number: 16-30-107-003

Jencor Properties, LLC

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 \$1,286,580 to \$1,098,000. This changes the 2016 property taxes from \$10,520.54 to \$8,894.62.

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 \$8,894.62, 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



Salt Lake County Auditor
STinglev@slco.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@sico.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 20, 2017

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

Attention: Steve DeBry, Chair

Re: Order by State Tax Commission on State Assessed Property

Parcel Number: See Attached

Delta Airlines, Inc



Board Letter: AU17093 Tax Year: 2016

Council Members:

The above taxpayer filed an appeal of the values placed on property by the Property Tax Division of the Utah State Tax Commission. Pursuant to the order of the Utah State Tax Commission in this matter the valuation(s) have resulted in refunds as shown on the attached schedule. The Taxpayer paid the tax as originally billed.

We recommend you authorize the Salt Lake County Treasurer to correct the tax amount in the Assessment Roll for State Assessed properties (A & B Books) as shown on the attached schedule and issue a refund plus interest in accordance with County policy. If you have any questions in this matter please contact this office.

Sincerely,

Scott Tingley, CIA, CGAP Salt Lake County Auditor

ST/pw



Salt Lake County Auditor

Stinaley@sko.org

CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@sico.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 20, 2017

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

Attention: Steve DeBry, Chair

Re: Order by State Tax Commission on State Assessed Property

Parcel Number: See Attached

United Continental Holdings, Inc



Tax Year: 2016 Board Letter: AU17094

Council Members:

The above taxpayer filed an appeal of the values placed on property by the Property Tax Division of the Utah State Tax Commission. Pursuant to the order of the Utah State Tax Commission in this matter the valuation(s) have resulted in refunds as shown on the attached schedule. The Taxpayer paid the tax as originally billed. Tax Year 2014 was also appealed and subsequently withdrawn.

We recommend you authorize the Salt Lake County Treasurer to correct the tax amount in the Assessment Roll for State Assessed properties (A & B Books) as shown on the attached schedule and issue a refund plus interest in accordance with County policy. If you have any questions in this matter please contact this office.

Sincerely,

Scott Tingley, CIA, CGAP

Salt Lake County Auditor

ST/pw



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 20, 2017

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

Attention: Steve DeBry, Chair

Re: Order by State Tax Commission on State Assessed Property

Parcel Number: See Attached

Kennecott Utah Copper, LLC



Board Letter: AU17095 Tax Year: 2016

Council Members:

The above taxpayer filed an appeal of the values placed on property by the Property Tax Division of the Utah State Tax Commission. Pursuant to the order of the Utah State Tax Commission in this matter the valuation(s) have resulted in refunds as shown on the attached schedule. The Taxpayer paid the tax as originally billed.

We recommend you authorize the Salt Lake County Treasurer to correct the tax amount in the Assessment Roll for State Assessed properties (A & B Books) as shown on the attached schedule and issue a refund plus interest in accordance with County policy. If you have any questions in this matter please contact this office.

Sincerely,

Scott Tingley, CIA, CGAP

Salt Lake County Auditor

ST/pw

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR



NAME
KENNECOTT UTAH COPPER LLC

ADDITIONAL TAX

TOTALS	TAX YEAR PARCEL NUMBER 2016 92604450002600 92604450002603 92604450002604 92604450002700 92604450002701 92604450002901 92604450002911 92604450002911 92604450002911 92604450002919 92604450002919 92604450003600 92604450003770 92604450003800 92604450003103 92604450004107 92604450004107	
	13E 26 26C 26C 27A 29E 29K 29K 29S 37L 38I 38I 38I 44G	
2,916,151,993	2016 TAX NOTICE 50,200,933 34,272,651 25,977 1,664,892 1,189,450,870 24,695 1,029,682 - 265,901 99,299 41,999 - 1,729,581 167,000 2,440,274 43,104 61,101 70,865,984 26,786,217 730,901 549,714,022 986,536,910	
	0.014878 0.016512 0.016512 0.016512 0.016512 0.014088 0.014765 0.014812 0.01517 0.01517 0.015117 0.016864 0.013113 0.012741 0.013256 0.013256 0.01594 0.01594 0.014814 0.014814	
41,977,820.3	ORIGINAL TAX 746,889.48 565,910.01 428.93 27,490.70 16,756,983.86 364.62 15,251.65 0.00 4,019.63 1,642.90 0.00 25,692.93 2,536.06 31,999.31 549.19 809.95 939,399.48 414,195.27 11,543.85 8,143,463.52	
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1,261,919,889	2016 FINAL 50,200,934 34,272,650 25,977 1,664,892 1,078,793,428 24,695 1,029,682 265,901 99,299 41,999 41,999 1,729,582 167,000 2,440,274 43,104 61,101 64,273,156 26,786,215	
1,261,919,889 17,888,462.29 24,089,358.02 24,089,358.05	746,889.50 565,910.00 428.93 27,490.70 15,198,041.81 364.62 15,251.65 0.00 4,019.63 1,642.90 634.90 0.00 25,692.94 2,536.06 31,999.31 549.19 809.95 852,004.96 414,195.24 0.00 0.00	
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934

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

June 22, 2017

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

Attn:

Steve DeBry, Chair

RE:

REINSTATEMENT OF DEFERRAL – MAY 2017 TAX SALE

Hoffman, Shelly, Parcel # (37) 21-27-302-022, Category 202

(Recommend Roll 2016 remaining real property tax delinquencies into Deferral, reinstate with

Conditions, effective 05/24/2017)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, reviewed a request for reinstatement in the tax deferral program. The full market value of the parcel for 2017 is \$191,000.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$4,421.01, as of 05/24/2017, includes real property tax delinquencies plus penalties, interest, and Administrative Fee.

The Committee recommends that the deferral be reinstated with the following conditions:

1. The balance of the 2016 real property tax delinquencies be added to the deferral;

2. Down payment of \$120.00 which has already been deposited in a suspense account with the County Treasurer, with \$60.00 applied to prepayments and \$60.00 applied to the delinquent balance;

3. Monthly payments of \$100.00 beginning July 2017, with \$50.00 applied to prepayments and \$50.00 applied to the delinquent balance;

4. All subsequent taxes be paid timely so as not to increase the amount of delinquency;

5. The participant retain an ownership interest in the property during the entire deferral period;

6. The property remain occupied during the deferral period as the participant's primary residence;

7. The participant submit an Application for Tax Abatement each year they remain in the deferral program;

8. The deferral be reviewed annually prior to the Tax Sale to determine eligibility for continuation.

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

Upon your approval, please authorize the County Treasurer to remove the Tax Sale Administrative Fee of \$250.00 and defer the delinquent balance.

Sincerely.

Liz Fehrmann, Chair Property Tax Committee

Att.

CC:

County Auditor

County Treasurer

County Treasurer - Abatement Office

Shelly Hoffman



735

Council-Tax Administration Liz Fehrmann Tax Administrator

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

June 22, 2017

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

Attn:

Steve DeBry, Chair

RE:

NEW TAX DEFERRAL APPLICATION - MAY 2017 TAX SALE

Ortega, Boyce C., Parcel # (ABQ) 21-07-378-014, Categories 202 & 227 (Recommend Approval of Hardship Deferral, effective 05/23/2017)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, reviewed an application for acceptance into the tax deferral program. The full market value of the parcel for 2017 is \$144,000.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$7,419.30, as of 05/23/2017, includes real property tax and refuse collection fee delinquencies plus penalties, interest, and Administrative Fee.

The Committee recommends that the delinquent balance be deferred with the following conditions:

- Down payment of \$30.00 which has already been deposited in a suspense account with the County
 Treasurer, applied to the delinquency;
- 2. Monthly payments of \$100.00 beginning July, 2017 applied first to Category 227;
- 3. Balance of the delinquency to be paid within six months of the effective date;
- 4. The participant retain an ownership interest in the property during the entire deferral period;
- 5. The property remain occupied during the entire deferral period as the participant's primary residence.

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

Upon your approval, please authorize the County Treasurer to remove the Tax Sale Administrative Fee of \$250.00 and defer the delinquent balance.

Sincerely.

Liz Fehrmann, Chair Property Tax Committee

Att.

cc:

County Auditor
County Treasurer

County Treasurer - Abatement Office

Boyce C. Ortega



9,34

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

June 22, 2017

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

Attn:

Steve DeBry, Chair

RE:

REINSTATEMENT OF DEFERRAL -- MAY 2017 TAX SALE Roden, Patty, Parcel # (24) 15-28-104-005. Category 202

(Recommend Roll 2016 remaining real property tax delinquencies into Deferral, reinstate

with Conditions, effective 05/23/2017)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, reviewed a request for reinstatement in the tax deferral program. The full market value of the parcel for 2017 is \$180,000.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$5,444.37, as of 05/23/2017, includes real property tax delinquencies plus penalties, interest, and Administrative Fee.

The Committee recommends that the deferral be reinstated with the following conditions:

- 1. The balance of the 2016 real property tax delinquencies be added to the deferral;
- 2. Down payment of \$100.00 which has already been deposited in a suspense account with the County Treasurer, applied to the delinquency;
- 3. Monthly payments of \$150.00 beginning July 2017, with \$50.00 applied to prepayments and \$100.00 applied to the delinquent balance;
- 4. All subsequent taxes be paid timely so as not to increase the amount of delinquency;
- 5. The participant retain an ownership interest in the property during the entire deferral period;
- 6. The property remain occupied during the deferral period as the participant's primary residence;
- 7. The participant submit an Application for Tax Abatement each year they remain in the deferral program;
- 8. The deferral be reviewed annually prior to the Tax Sale to determine eligibility for continuation.

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

Upon your approval, please authorize the County Treasurer to remove the Tax Sale Administrative Fee of \$250.00 and defer the delinquent balance.

Sincerely.

Liz Fehrmann, Chair Property Tax Committee

Att.

CC:

County Auditor

County Treasurer

County Treasurer - Abatement Office

Patty Roden