



P.1

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

July 6, 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 \$ 150.00 to the attached list of taxpayers. We have reviewed the transactions related to taxpayers' requests for refund and recommend your approval.

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

Very truly yours,

Kevin Jacobs
Salt Lake County Assessor
Richard Burgi
Chief Deputy

TP

MA 033



7.2

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

July 6, 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 \$ 628.00 to the attached list of taxpayers. We have reviewed the transactions related to taxpayers' requests for refund and recommend your approval.

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

Very truly yours,

Kevin Jacobs
Salt Lake County Assessor
Richard Burgi
Chief Deputy

TP

MA 038

<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>
Carroll-Egelston	Mary		1088638464	\$ 53.00	6/26/2017	2017	No longer own
Clements	Spencer		1702924032	\$ 45.00	6/29/2017	2017	Duplicate payment
Davis	Brad	L	D939YC	\$ 153.00	6/28/2017	2017	Duplicate payment
Dozic	Damir		D632ZK	\$ 13.00	6/23/2017	2017	No longer own
Gillen	A	Dean	D310MK	\$ 113.00	6/12/2017	2017	Duplicate payment
Green	James	E	1817630464	\$ 45.00	6/21/2017	2017	Duplicate payment
Rosales	Jesus	M	X991WG	\$ 53.00	5/19/2017	2017	No longer own
Rowberry	Travis	J	1701942016	\$ 45.00	7/3/2017	2017	Duplicate payment
Smith	Alan		1527948800	\$ 10.00	5/18/2017	2017	No longer own
Sokol	Charles	R	Z910DU	\$ 53.00	6/23/2017	2017	No longer own
Whipple	Stephanie	L	122631936	\$ 45.00	6/29/2017	2017	Duplicate payment
Total				\$ 628.00			



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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

July 11, 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 2)

Council Members:

The Property Tax Committee, at a meeting June 20, 2017 reviewed two 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 one and waived for one.

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 recommendation 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'.

Liz Fehrmann, Chair
Property Tax Committee

cc County Treasurer

3.1 VARIOUS WAIVER/REFUND REQUESTS (count 2)
For late payment of the 2016 Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 6/22/17 MEETING

Rec'd	Owner/Petitioner	Parcel Number	Recommendation
5/30/2017	Taylor Lambert	27-11-251-017	Deny
4/17/2017	Biofire Diagnostics	16-03-400-002-2002	Approve



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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

July 11, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Iglesia Bautista Maranatha to grant a property tax exemption as a religious organization for the 2015 tax year on parcel 16-07-257-027. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered a request to apply a property tax exemption as a religious organization for the 2015 tax year on the above mentioned parcel.

The committee recommends the request be granted.

On December 13, 2016, the Board of Equalization granted a tax exemption for the 2016 tax year and referred the 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 2015 tax year.

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

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 Iglesia Bautista Maranatha

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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

July 11, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Centro de Avivamiento Para Las Naciones Ministerio Internacional to grant a property tax exemption as a religious organization for the 2014-2015 tax years on parcel 21-07-234-010 and personal property # 167104. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on June 22, 2017, considered a request to apply a property tax exemption as a religious organization for the 2014-2015 tax years on the above mentioned parcel.

The committee recommends the request be granted.

On August 30, 2016, the Board of Equalization granted a tax exemption for the 2016 tax year on both the real and personal property and referred the 2014-2015 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 2015 tax year on both the real and personal property, and a partial year exemption for 2014 from the purchase date of February 20, 2014 to December 31, 2014.

Taxes have not been paid by the Claimant, there is no refund due and it is recommended that the 2014-2015 past due taxes be formally abated by the Treasurer's office.

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 Centro de Avivamiento Para Las Naciones

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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 28, 2017

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

Attn: Steve DeBry, Chair

Re: RECORDING OF LIENS ON DELINQUENT PROPERTIES DEFERRED FROM SALE
16-19-134-003 and 21-07-378-014

Council Members:

In compliance with the Utah Code, Section 59-2-1347, the attached Liens need to be recorded on the above listed properties.

These properties have been previously reviewed by the Property Tax Committee and deferred from sale.

Upon your approval, please authorize the Council-Tax Administration Office to file the appropriate Notices of Lien with the County Recorder.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

Attachments (2)

NOTICE OF LIEN
FOR DEFERRAL OF PROPERTY TAXES

NOTICE IS HEREBY GIVEN THAT SALT LAKE COUNTY, a body corporate and politic of the State of Utah, retains its statutory lien on LOT 214 BLK 61 HOFFMAN HEIGHTS NO 9 (legal description), owner's name ORTEGA, PAUL J., JR. & ELNA (JT), parcel no. 21-07-378-014-0000, for accrued real property tax and refuse collection fee delinquencies, including penalties and interest, the collection of which has been deferred by formal action of the County Council dated June 27, 2017.

Interest will continue to accrue on the deferred amount at the rate provided for by law and shall be included in the amount deferred.

DATED this _____ day of _____, 2017.

SALT LAKE COUNTY

By: _____
Steve DeBry, Chair
Salt Lake County Council

ATTEST:

Salt Lake County Clerk