



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CJohnson@slco.org

2001 S State Street, N3-300
PO Box 144575
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(385) 468-7200; TTY 711
866-498-4955 / fax

August 22, 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 \$921,000 to \$832,500
(Original \$921,000) State Tax Commission Order - Stipulation
Board Letter: AU17110
Parcel Number: 22-17-302-013

[REDACTED]
[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 \$921,000 to \$832,500. This changes the 2016 property taxes from \$5,794.43 to \$5,237.63. The taxpayer has paid \$5,794.43 which results in an overpayment of \$556.80.

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 \$556.80 and interest, if applicable, 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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9.2

August 22, 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 \$12,331,300 to \$12,037,300
(Original \$12,331,300) State Tax Commission Order - Initial Hearing
Board Letter: AU17101
Parcel Number: 15-18-176-004

Homalake, LP
[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 \$12,331,300 to \$12,037,300. This changes the 2015 property taxes from \$193,663.07 to \$189,045.80. The taxpayer has paid \$193,663.07 which results in an overpayment of \$4,617.27.

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 \$4,617.27 and interest, if applicable, 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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August 22, 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 \$28,680,400 to \$28,134,000
(Original \$28,680,400) State Tax Commission Order - Initial Hearing
Board Letter: AU17102
Parcel Number: 16-06-102-002

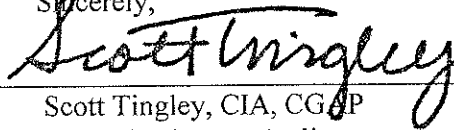
[REDACTED]
[REDACTED]
[REDACTED]

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 \$28,680,400 to \$28,134,000. This changes the 2015 property taxes from \$453,896.01 to \$445,248.68. The taxpayer has paid \$453,896.01 which results in an overpayment of \$8,647.33.

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 \$8,647.33 and interest, if applicable, 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

93



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August 22, 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 \$57,982,500 to \$53,261,000
(Original \$57,982,500) State Tax Commission Order - Stipulation
Board Letter: AU17103
Parcel Number: 21-04-251-007

[REDACTED]
[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 \$57,982,500 to \$53,261,000. This changes the 2015 property taxes from \$921,457.89 to \$846,423.81. The taxpayer has paid \$921,457.89 which results in an overpayment of \$75,034.08.

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 \$75,034.08 and interest, if applicable, 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

94



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August 22, 2017

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

Attention: Steve DeBry, Chair

Re: 2014 Property Valuation change from \$32,831,800 to \$26,887,000
(Original \$32,831,800) State Tax Commission Order - Stipulation
Board Letter: AU17104
Parcel Number: 16-06-129-028

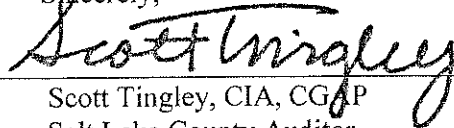
[REDACTED]
[REDACTED]
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2014 Market Value on the above property from \$32,831,800 to \$26,887,000. This changes the 2014 property taxes from \$523,798.54 to \$428,955.20. The taxpayer has paid \$523,798.54 which results in an overpayment of \$94,843.34.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2014 taxes in the amount of \$94,843.34 and interest, if applicable, 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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August 22, 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 \$287,700 to \$273,300
(Original \$287,700) State Tax Commission Order - Stipulation
Board Letter: AU17108
Parcel Number: 22-22-128-022

[REDACTED]
[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 \$287,700 to \$273,300. This changes the 2016 property taxes from \$1,866.54 to \$1,773.12. The taxpayer has paid \$1,866.54 which results in an overpayment of \$93.42.

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 \$93.42 and interest, if applicable, 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

96



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August 22, 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 \$767,500 to \$743,500
(Original \$767,500) State Tax Commission Order - Stipulation
Board Letter: AU17109
Parcel Number: 21-24-453-016

[REDACTED]
[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 \$767,500 to \$743,500. This changes the 2016 property taxes from \$11,817.20 to \$11,447.67. The taxpayer has paid \$11,817.20 which results in an overpayment of \$369.53.

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 \$369.53 and interest, if applicable, 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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August 22, 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 \$291,400 to \$273,500
(Original \$291,400) State Tax Commission Order - Stipulation
Board Letter: AU17078
Parcel Number: 28-18-102-001

[REDACTED]
[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 \$291,400 to \$273,500. This changes the 2016 property taxes from \$2,081.75 to \$1,953.87. The taxpayer has paid \$2,081.75 which results in an overpayment of \$127.88.

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 \$127.88 and interest, if applicable, 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

98



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@sico.org

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Chief Deputy Auditor

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August 22, 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 \$427,400 to \$406,000
(Original \$427,400) State Tax Commission Order - Stipulation
Board Letter: AU17079
Parcel Number: 22-09-151-046

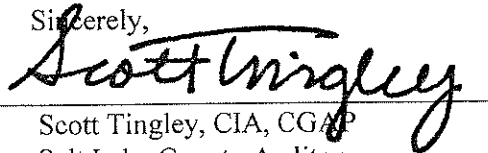
[REDACTED]
[REDACTED]
[REDACTED]

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 \$427,400 to \$406,000. This changes the 2016 property taxes from \$2,799.92 to \$2,659.73. The taxpayer has paid \$2,799.92 which results in an overpayment of \$140.19.

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 \$140.19 and interest, if applicable, 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



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

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August 22, 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 \$231,600 to \$220,000
(Original \$231,600) State Tax Commission Order - Stipulation
Board Letter: AU17080
Parcel Number: 21-36-353-006

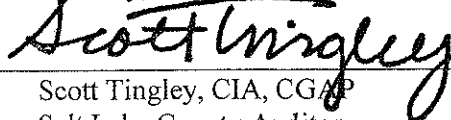
[REDACTED]
[REDACTED]
[REDACTED]

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 \$231,600 to \$220,000. This changes the 2016 property taxes from \$3,108.07 to \$2,952.40. The taxpayer has paid \$3,108.07 which results in an overpayment of \$155.67.

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 \$155.67 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

9/10

9, 11



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

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August 22, 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 - State Tax Commission Order
Board Letter: AU17081
Parcel Number: 27-14-154-039

[REDACTED]
[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 \$296,600 to \$282,000. This changes the 2016 property taxes from \$3,931.73 to \$3,738.19. The taxpayer has paid \$3,931.73 which results in an overpayment of \$193.54.

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 \$193.54 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Handwritten signature of Scott Tingley in black ink.

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members

9,12



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

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August 22, 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 \$485,200 to \$430,000
(Original \$485,200) State Tax Commission Order - Stipulation
Board Letter: AU17082
Parcel Number: 22-18-401-005

[REDACTED]
[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 \$485,200 to \$430,000. This changes the 2016 property taxes from \$2,999.51 to \$2,658.26. The taxpayer has paid \$2,999.51 which results in an overpayment of \$341.25.

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 \$341.25 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Handwritten signature of Scott Tingley in black ink.

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
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Chief Deputy Auditor

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9,13

August 22, 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 \$1,075,100 to \$1,016,000
(Original \$1,075,100) State Tax Commission Order - Stipulation
Board Letter: AU17098
Parcel Number: 28-16-376-006

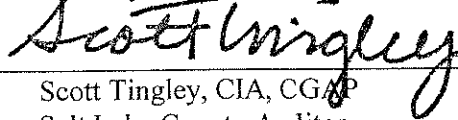
[REDACTED]
[REDACTED]
[REDACTED]

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 \$1,075,100 to \$1,016,000. This changes the 2016 property taxes from \$7,935.31 to \$7,499.10. The taxpayer has paid \$7,935.31 which results in an overpayment of \$436.21.

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 \$436.21 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,



Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
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9,14

August 22, 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 \$214,900 to \$175,500
(Original \$214,900) State Tax Commission Order - Stipulation
Board Letter: AU17099
Parcel Number: 16-08-479-001

[REDACTED]
[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 \$214,900 to \$175,500. This changes the 2016 property taxes from \$3,223.71 to \$2,632.68. The taxpayer has paid \$3,223.71 which results in an overpayment of \$591.03.

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 \$591.03 and interest, if applicable, 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

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



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August 22, 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 \$947,000 to \$725,700
(Original \$947,000) State Tax Commission Order - Formal Hearing
Board Letter: AU17100
Parcel Number: 27-14-103-016

[REDACTED]
[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 \$947,000 to \$725,700. This changes the 2015 property taxes from \$9,906.33 to \$5,441.81. The taxpayer has paid \$9,906.33 which results in an overpayment of \$4,464.52.

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 \$4,464.52 and interest, if applicable, 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

9,15

9/16



SCOTT TINGLEY
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Salt Lake County Auditor

STingley@slco.org

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August 22, 2017

Honorable Council of Salt Lake County

2001 South State Street, # N2200

Salt Lake City, Utah 84190-1000

Attention: Steve DeBry, Chair

Re: 2015 Property Valuation change from \$66,449,300 to \$75,000,000
(Original \$66,449,300) State Tax Commission Order - Formal Hearing

[REDACTED]
[REDACTED]
[REDACTED]

Board Letter: AU17105

Parcel Number: 15-19-426-006

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2015 Market Value from \$66,449,300 to \$75,000,000 on the above property. This changes the 2015 property taxes from \$1,073,887.14 to \$1,212,075.00, an increase of \$138,187.86. A payment of \$1,073,887.14 has been made.

Based on this decision, we recommend that the Council authorize the County Treasurer to increase the 2015 taxes to \$1,212,075.00 and abate any penalties and interest if payment in full is received within thirty days of Council action.

Sincerely,

A handwritten signature in cursive script that reads "Scott Tingley".

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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August 22, 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: AU17106
Parcel Numbers: See Attached
Name: [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 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 issue refunds to the recorded owner at the time the refund is issued for the 2016 taxes in the amounts shown on the attached list and interest, if applicable, 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

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
26-36-351-005	\$1,607,800	\$1,540,000	\$24,856.59	\$24,856.59	\$23,808.40	\$1,048.19	\$1,048.19
26-36-351-009	\$5,727,100	\$5,107,000	\$88,540.97	\$88,540.97	\$78,954.22	\$9,586.75	\$9,586.75



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

August 22, 2017

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

Attention: Steve DeBry, Chair

Re: 2015 Property Valuation - State Tax Commission Order
Board Letter: AU17107
Parcel Numbers: See Attached
Name: [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 parcels. This changes the 2015 property taxes which results in overpayments or 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 issue refunds to the recorded owner at the time the refund is issued for the 2015 taxes in the amounts shown on the attached list and interest, if applicable, 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

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
28-06-155-010	\$385,700	\$219,000	\$5,593.42	\$5,593.42	\$3,175.94	\$2,417.48	\$2,417.48
28-06-156-002	\$690,000	\$414,000	\$10,006.38	\$10,006.38	\$6,003.83	\$4,002.55	\$4,002.55



9.19

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

August 29, 2017

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

Attn: Steve DeBry, Chair

RE: Request by The Church of Jesus Christ of Latter Day Saints to grant a property tax exemption as a charitable organization for the 2016 tax year on parcel 16-04-400-004. (Recommend grant) **AMENDED**

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 2016 tax year on the above mentioned parcel.

The committee recommends the request be granted.

On May 22, 2017, the Deputy District Attorney granted a tax exemption for the 2017 tax year and referred the 2016 request to the Property Tax Committee for review.

Based on the available evidence, the Committee recommends that the Claimant's request for a prorated property tax exemption as a charitable organization be granted from the May 12, 2016 purchase date to December 31, 2016.

The prior owner of the subject parcel was an exempt entity, and we direct the Treasurer to abate any balance due.

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 The Church of Jesus Christ of Latter Day Saints
Tax Administration Division
Attn: Jason Nelsen

[REDACTED]
[REDACTED]

cc Treasurer's Office



9/20

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

August 29, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Gene and Elisabeth Barry to grant a primary residential exemption and refund taxes overpaid for the 2014 and 2015 tax years on parcel 16-20-458-132. (Recommend grant)
AMENDED

Council Members:

The Property Tax Committee, at a meeting on July 20, 2017, considered a request to apply a primary residential exemption and to refund taxes overpaid for the 2014 and 2015 tax years on the above mentioned parcel.

The committee recommends the request be granted.

The Claimant stated that the subject property has been owner occupied since the home was purchased on December 30, 2013. Documents supplied by the Claimants to the Property Tax Committee as a part of their appeal support that an exemption is warranted.

Based on the available evidence, the Committee recommends that the request be granted and a refund be issued for the 2014 and 2015 tax years for all taxes including any applicable interest and penalty in the approximate amount of \$2,026.31, with the Treasurer's office to determine the final amount to be refunded.

Refund to be made to the applicants, Gene and Elisabeth Barry.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer Gene & Elisabeth Barry

[REDACTED]
[REDACTED]



9.21

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

August 29, 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 and interest imposed for late payment of 2016 real property taxes (See list for recommendation, count 2)

Council Members:

The Property Tax Committee, at a meeting August 17, 2017 reviewed two requests for waiver/refund of the penalty and interest imposed for late payment of 2016 real property taxes. The late penalty was appropriately imposed and should be upheld for one and refunded 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 8/17/17 MEETING

Rec'd	Owner/Petitioner	Parcel Number	Recommendation
7/5/2017	Celeste Giron	26-35-351-035	Approve
8/8/2017	MA Rentals	15-36-476-009 & 15-36-476-030-4001	Deny



9.22 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

August 29, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Brad Romney to grant a primary residential exemption and refund taxes overpaid for the 2015 tax year on parcel 09-31-340-080. (Recommend grant) **AMENDED**

Council Members:

The Property Tax Committee, at a meeting on July 20, 2017, considered a request to apply a primary residential exemption and to refund taxes overpaid for the 2015 tax year on the above mentioned parcel.

The committee recommends the request be granted.

The Claimant stated that the subject property had been tenant occupied during the 2015 tax year. Documents supplied by the Claimants to the Property Tax Committee as a part of his appeal support that an exemption is warranted.

Based on the available evidence, the Committee recommends that the request be granted and a refund be issued for the 2015 tax year for all taxes including any applicable interest and penalty in the approximate amount of \$3,212.56, with the Treasurer's office to determine the final amount to be refunded.

Refund to be made to applicant Brad Romney, who was the owner of record in 2015.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer Brad Romney
1825 Yalwood Ave
Salt Lake City, UT 84119



9.24

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

August 24, 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 \$ 351.00 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 050

<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>
Miller	Patrick	M	2141089536	\$ 110.00	8/7/2017	2017	Miltrey ex
Murphy	Ricahrd	V	307482368	\$ 45.00	8/21/2017	2017	Duplicate payment
Smith	Hyrum	E					
c/o Sylvia S S Hyrum			324982784	\$ 113.00	8/16/2017	2017	No longer owns
Yates	Craig	M	1349856768	\$ 83.00	8/17/2017	2017	No longer owns

Total \$ 351.00



9.23

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

August 24, 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 \$ 325.00 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 043

Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Burrows	Robert	L	1346519808	\$ 150.00	8/23/2017	2016	Veteran exempt
Burrows	Robert	L	1118668288	\$ 175.00	8/23/2017	2016	Veteran exempt

Total	\$ 325.00
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