



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

September 11, 2017

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

Attention: Steve DeBry, Chair

Re: 2016 Property Valuation change from \$2,195,200 to \$1,810,000
(Original \$2,195,200) State Tax Commission Order - Stipulation
Board Letter: AU17111
Parcel Number: 15-14-407-011

K Majestic III, Corp
[REDACTED]
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$2,195,200 to \$1,810,000. This changes the 2016 property taxes from \$32,594.33 to \$26,874.88. The taxpayer has paid \$32,594.33 which results in an overpayment of \$5,719.45.

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 \$5,719.45 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



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

9.2

September 11, 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 \$14,006,300 to \$12,900,000
(Original \$14,006,300) State Tax Commission Order - Formal Hearing
Board Letter: AU17112
Parcel Number: 16-06-202-018

Bay Pacific East South Temple, LLC
[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 \$14,006,300 to \$12,900,000. This changes the 2015 property taxes from \$221,663.70 to \$204,155.40. The taxpayer has paid \$221,663.70 which results in an overpayment of \$17,508.30.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2015 taxes in the amount of \$17,508.30 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

9.3



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

September 11, 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: AU17113

Parcel Numbers: See Attached

Name: Jackman, Max & Arlene

[REDACTED]
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above parcels. This changes the 2016 property taxes which results in overpayments or 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,

A handwritten signature in black ink that reads "Scott Tingley".

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
22-21-253-020	\$41,090	\$39,000	\$415.88	\$415.88	\$391.57	\$24.31	\$24.31
22-21-253-021	\$335,300	\$318,500	\$1,555.52	\$1,555.52	\$1,448.07*	\$107.45	\$107.45

* A Veteran's Exemption of \$50,653 has been given on this parcel



9.4

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

September 14, 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 \$ 952.25 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 054

<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>
Burton	Craig	J	532486912	\$ 153.00	9/11/2017	2017	Duplicate payment
Henderson	Jerald		647604736	\$ 113.00	9/7/2017	2017	No longer own
Johnson	Chad		1175645952	\$ 45.00	9/11/2017	2017	Duplicate payment
LaFortune Jr	Steven	T	2143231744	\$ 45.00	9/11/2017	2017	Duplicate payment
Lancaster	Anita	L	451521536	\$ 25.00	9/11/2017	2017	No longer own
Mc beth	Craig	S	715342592	\$ 53.00	9/11/2017	2017	No longer own
Mathy	Pamela		866337792	\$ 113.00	9/11/2017	2017	No longer own
Motor Sportland			2070224640	\$ 179.25	9/6/2017	2017	Cashier error
Romero	Alysha		63125504	\$ 113.00	9/12/2017	2017	Duplicate payment
Sochanska	Marianna	D	687614720	\$ 113.00	9/6/2017	2017	No longer own

Total \$ 952.25



9.5

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

September 14, 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 \$ 2227.79 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 047

Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Barrett	John	E	339206144	\$ 110.00	9/6/2017	2017	Veteran exempt
Borgeson Jr	Larry	E	604271360	\$ 175.00	9/6/2017	2017	Veteran exempt
Borgeson Jr	Larry	E	411002368	\$ 110.00	9/6/2017	2017	Veteran exempt
Borgeson Jr	Larry	E	1952781056	\$ 95.00	9/6/2017	2017	Veteran exempt
Christensen	Lloyd		982764032	\$ 175.00	9/6/2017	2017	Veteran exempt
Christensen	Lloyd	M	463334144	\$ 95.00	9/6/2017	2017	Veteran exempt
Christensen	Lloyd	M	1739134208	\$ 10.00	9/6/2017	2017	Veteran exempt
Kersh	Quinton	E	140966400	\$ 80.00	9/6/2017	2017	Veteran exempt
Kersh	Quinton	E	1903014656	\$ 27.47	9/6/2017	2017	Veteran exempt
Kersh	Quinton	E	512595456	\$ 20.00	9/6/2017	2017	Veteran exempt
Kersh	Quinton	E	957019392	\$ 10.00	9/6/2017	2017	Veteran exempt
Kersh	Quinton	E	463392256	\$ 10.00	9/6/2017	2017	Veteran exempt
Mayfield	Ward	B	1436273920	\$ 50.00	9/6/2017	2017	Veteran exempt
Mayfield	Ward		1298903040	\$ 50.00	9/6/2017	2017	Veteran exempt
Meza	Joel		326392320	\$ 110.00	9/6/2017	2017	Veteran exempt
Lindsay	Lee	O	1258040576	\$ 150.00	9/6/2017	2017	Veteran exempt
Lindsay	Lee	O	1993052672	\$ 70.00	9/6/2017	2017	Veteran exempt
Serenity	Nobody	A	1892136192	\$ 10.00	9/6/2017	2017	Veteran exempt
Schafer	Orvid	F	1373223168	\$ 80.00	9/6/2017	2017	Veteran exempt
Scoville	Steven	J	2060558848	\$ 50.00	9/7/2017	2017	Veteran exempt
Smith	Nicole		1167510272	\$ 70.00	9/6/2017	2017	Veteran exempt
Thorrell	Michelle		2016552800	\$ 480.32	9/6/2017	2017	Veteran exempt
Williams	Ferrill	R	786146048	\$ 80.00	9/6/2017	2017	Veteran exempt
Williams	Ray		247373056	\$ 110.00	9/6/2017	2017	Veteran exempt

Total \$ 2,227.79



9.6

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

September 8, 2017

The Salt Lake County Council
2001 South State Street, N2-200
Salt Lake City UT 84114-4575

Re: Refund of overpaid business personal property and mobile home taxes.
Tax Roll #: Various accounts
Taxpayer: Various accounts

Attention: Steve DeBry, Chair

Dear Council Members,

We respectfully request that you refund 2017 personal property taxes in the amount of \$9,323.81 on a total taxable value of \$785,075 that were overpaid in error. These taxpayers as shown on the attached list have all overpaid their taxes due to one of the following reasons:

- Making duplicate payments
- Misclassifying property
- Overpayment
- Tax Relief after payment

A complete record of each of these accounts is available in the Personal Property Division with the details of the overpayment and account notes. If you agree with this recommendation, will you kindly instruct the County Treasurer to issue these refunds?

Thank you for your cooperation.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy

KJ/CS:ceh

Board Letter Number: 17-9023

CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION

NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
WOODWARD, GREG & DANIEL				
	29B 203151	\$12,269	2017	\$206.90
GRAY, DARRELL W C/O GERRADINA GRAY				
	32B 202329	\$7,776	2017	\$101.97
BLAIR, WAYNE G				
	21 022100	\$5,116	2017	\$57.50
ONETEL CORPORATE HDQTRS				
	01H 172272	\$9,367	2017	\$140.52
THARP, KEITH				
	36D 201099	\$14,844	2017	\$192.82
CHANDLER, SHARON				
	21 200101	\$16,448	2017	\$184.87
WOOD, BILL				
	13 038288	\$10,321	2017	\$154.83
HARDY, SHANNON				
	AAQ 022870	\$2,831	2017	\$32.38
ROCKY MOUNTAIN STOVE & FIREPLACE				
	24T 135153	\$1,573	2017	\$24.21
FASHION PLACE LLC % GENERAL GROWTH PROPERTIES				
	21 052411	\$603,064	2017	\$6,778.44

CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION

NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
KELLOGG COMPANY % RYAN LLC	13F 006187	\$3,310	2017	\$49.09
ANDERSON, EDWARD				
	61 035025	\$5,553	2017	\$76.34
ROBINSON CUSTOMS				
	38 146156	\$1,964	2017	\$26.04
CASE, SCOTT				
	36D 207199	\$5,195	2017	\$67.48
IBEW 354 BUILDING ASSOCIATION % RICHARD KINGERY				
	13 163580	\$36,150	2017	\$542.28
COTTONWOOD ENDODONTICS ROGER K WARREN DDS PC				
	19 105566	\$16,529	2017	\$237.55
LIMITED STORES LLC CITY CREEK CENTER UT				
	01A 163745	\$9,295	2017	\$139.43
IQUE REPAIR LLC MIDVALE				
	30A 164900	\$3,916	2017	\$60.29
VENETIAN NAIL SPA				
	AAU 172523	\$13,125	2017	\$166.10
TREWEEK, PENNY				
	55 037323	\$6,429	2017	\$84.77
	TOTALS	\$785,075		\$9,323.81