



9.1  
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

October 3, 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 or prior year's real property taxes (See list for recommendation, count 2)

Council Members:

The Property Tax Committee, at a meeting September 21, 2017 reviewed two requests for waiver/refund of the penalty and interest imposed for late payment of 2016 or prior year's real property taxes. The late penalty was appropriately imposed and should be upheld for both requests.

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 or prior years Real Property Tax  
TO THE PROPERTY TAX COMMITTEE for the 9/21/17 MEETING**

<b>Rec'd</b>	<b>Owner/Petitioner</b>	<b>Parcel Number</b>	<b>Recommendation</b>
8/11/2017	Paulina Poma Osores	08-27-176-003	Deny
8/23/2017	Elizabeth Harris-EDIP Financial Group, LLC	15-08-100-025	Deny



9.2

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

September 19, 2017

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

Re: Uncollectible personal property taxes.  
Tax Roll #: various  
Taxpayer: various

Attention: Steve DeBry, Chair

Dear Council Members,

Please find attached a listing of prior year personal property accounts. We have determined that these accounts are uncollectible. We have exhausted all efforts possible in attempting to collect these amounts and now recommend that the taxes plus accrued interest, penalties and fees be written off. These accounts are out of business, no assets remain to seize and sell, and we have not found related real estate to attach. Documentation of the collection effort on each of these accounts is kept on file in the Personal Property Division.

The amount on the attached list represents taxes in the amount of \$8,597.10 and a taxable value of \$546,189. We respectfully request your prompt review of this matter so that we may clear our records of these uncollectible amounts.

Sincerely,

Kevin Jacobs  
**Salt Lake County Assessor**  
Chris Stavros  
**Chief Deputy**

KJ/LH:lh

Board Letter Number: 17-9025

**UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS SUBMITTED FOR WRITE-OFF  
AUGUST 10, 2017**

ACCT #	NAME	PROP TYPE	REASON	YEAR	TAXABLE VALUE	TAX AMOUNT
14 022157	BATES, BRIAN	MOBILE HOME	PROPERTY GONE	2016	\$2,494	\$33.31
01Q 035585	FRITCH, CLYDE	MOBILE HOME	PROPERTY GONE	2016	\$1,681	\$26.60
16B 123887	MEDAX INTERNATIONAL INC	BUSINESS	PROPERTY GONE	2016	\$507,746	\$7,999.54
24 204057	RICO, ANGELA & TOLEDO, JOSE	MOBILE HOME	PROPERTY GONE	2016	\$15,059	\$227.21
24 207558	COWLISHAW, KATHERINE	MOBILE HOME	PROPERTY GONE	2016	\$19,209	\$310.44
<b>TOTALS</b>					<b>\$546,189</b>	<b>\$8,597.10</b>



9.3

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

September 19, 2017

The Salt Lake County Council  
2001 South State Street #N2200  
Salt Lake City UT 84190-1010

Attn: Steve DeBry, Chair

Re: Personal Property Tax Refund Request

Tax Roll #: 82 072588 2629  
Taxpayer: De Lage Landen Financial Svs (DLL)  
Tax Year(s): 2017

Dear Council Members;

We respectfully request your permission to refund 2017 personal property taxes in the amount of \$89.87, based on a taxable value of \$7,544. The equipment involved was found to not be in the state on the lien date. Documentation is on file in the Personal Property Division for audit review.

Please instruct the County Treasurer to issue a refund check to DLL in the amount above.

**Kevin Jacobs**  
Salt Lake County Assessor  
**Chris Stavros**  
Chief Deputy

KJ:JS   
pc DLL

Board Letter Number: 17-9024

1111 Old Eagle School Rd  
Wayne PA 19087

## Jared Sorensen

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**From:** kjjose@leasedirect.com  
**Sent:** Tuesday, September 19, 2017 8:47 AM  
**To:** Jared Sorensen  
**Subject:** Asset Location Change

Good morning,

We recently got off the phone regarding an asset owned by us that was moved from Salt Lake, UT to Florida prior to 1/1/17. We mistakenly reported it to both UT and FL so this email is to request a refund for this asset. The asset was reported under the asset number # 25320675 in our E-File active listing. The lessee business name is Ball Janik LLP at 2040 E Murray Holladay Rd. Salt Lake City, 84117. The reported cost was \$16,400. Let me know if you have any questions or concerns.

Kind regards,



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**Kevin Jose**  
Property Tax Accountant

**T** (800)-488-0844  
**M** (914)-433-5055  
**E** [kjjose@leasedirect.com](mailto:kjjose@leasedirect.com)

**De Lage Landen Financial Services, Inc.**  
1111 Old Eagle School Road  
Wayne, PA 19087  
United States of America

[www.dllgroup.com](http://www.dllgroup.com)  
Follow us on [LinkedIn](#)  
Please consider the environment before printing.

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## See what counts.

De Lage Landen Financial Services, Inc. has the right to use the DLL<sup>®</sup>, DLL Financial Solutions Partner<sup>SM</sup> and See what counts<sup>SM</sup> service marks. DLL has offices in more than 30 countries throughout Europe, North America, South America, Australia and Asia. The company is part of the Rabobank Group.

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Portland Konica Minolta / Sharp Branch  
14747 NW Greenbrier Parkway  
Beaverton, OR 97006  
Ph: 503.641-2000  
Fax: 503.601.2342

## Copier Movement Request

Sales Rep: Nick Duyn  
Requested Movement Date: Pick up October 28, 2016

Customer Name / Customer #: Ball Janik  
Current Location Address: 2040 E Murray Holladay Rd #106  
Current City, State, Zip: Salt Lake City, UT 84117  
Contact Name: Emma  
Phone Number: (801) 274-6800  
Sales Order# \_\_\_\_\_

Customer Name / Customer #: Ball Janik  
Requested Location Address: 201 E Pine, Suite 750  
Requested City, State, Zip: Orlando, FL 32801  
Contact Name: (407) 455-5664  
Phone Number: \_\_\_\_\_  
Sales Order# \_\_\_\_\_

Model:	<u>Canon - IR C5255</u>	ID #:	<u>F7866</u>	S/N:	_____
Model:	<u>Equitrac Terminal</u>	ID #:	<u>n/a</u>	S/N:	_____
Model:	<u>Equitrac Stand</u>	ID #:	<u>n/a</u>	S/N:	_____

Charge for Move: \_\_\_\_\_  
\$150 PER HOUR - ONE HOUR MINIMUM  
BILLED IN 15 MIN INCREMENTS THEREAFTER  
Start Time: \_\_\_\_\_  
End Time: \_\_\_\_\_

Stairs? ☒ YES ☐ NO      Approx # of Stairs: \_\_\_\_\_      Network Tech for new location? ☐ YES ☐ NO

Pacific Office Automation requires payment in full at the time service is rendered unless prior billing authorization has been obtained. Please select the payment method you will be paying with below:

Cash	_____	Check	_____	Purchase Order	_____
VISA	_____	M/C	_____	AMEX Card	_____

If prior billing arrangements have been authorized you will be receiving an invoice with in 10-15 business days.

**Notes:**

Please pick up the Canon copier, equitrac terminal and all parts connected to the copier, and the stand and bring to POA for shipment to Florida Ball Janik office.

By signing below, you authorize Pacific Office Automation to move the machine listed above and agree to the terms and conditions regarding payment above.

Authorized By: [Signature]  
Print Name: \_\_\_\_\_

Date: 10/28/16



9.4

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

September 28, 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 \$ 300.00 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 049



Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Jenkins	Abner	J	81016832	\$ 10.00	9/26/2017	2017	Veteran exempt
Lujan	Arthur	D	1715317248	\$ 50.00	9/18/2017	2017	Veteran exempt
Lujan	Arthur	D	365416704	\$ 10.00	9/18/2017	2017	Veteran exempt
Norgard	Bryan	W	911747840	\$ 110.00	9/18/2017	2017	Veteran exempt
Skogerboe	Larry		647718400	\$ 110.00	9/13/2017	2017	Veteran exempt
Zealley	Sheron		1684953088	\$ 10.00	9/26/2017	2017	Veteran exempt

Total \$ 300.00



9.5

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

September 28, 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 \$ 1326.98 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 056

<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>
Easton Properties LLC			785570560	\$ 153.00	9/21/2017	2017	Duplicate payment
Hennesy	Joyce		1691899392	\$ 198.82	9/19/2017	2015	Wrong value
Hennesy	Joyce		1691899392	\$ 201.97	9/19/2017	2016	Wrong value
Hennesy	Joyce		1691899392	\$ 186.19	9/19/2017	2017	Wrong value
Howton	Hollie	H	212329984	\$ 113.00	9/26/2017	2017	Duplicate payment
Jensen	Jacquelyn		1244715776	\$ 153.00	9/18/2017	2017	No longer own
Jorgensen	Sandy		162077952	\$ 153.00	9/1/2017	2017	Duplicate payment
Kratzer	Anthony	J	870870784	\$ 45.00	9/19/2017	2017	Duplicate payment
Price	Ryan	N	1276141312	\$ 50.00	9/25/2017	2017	Military exempt
The Edge Powersports			1788145408	\$ 28.00	9/14/2017	2017	Duplicate payment
The Garth & Sandra Limb							
Family Trust			746435328	\$ 45.00	9/26/2017	2017	Duplicate payment
Total				\$ 1,326.98			