

9.1  
October 2, 2017



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

**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

Re: Partial Release of Lien  
Parcel Number (s): 16-28-430-031-0000  
Name: Tailor Built Homes LLC

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

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

The Salt Lake County Treasurer hereby requests your determination and authorization to release and reapply all liens for delinquent taxes, interest, penalties and administrative costs and to bill the co-owners for their respective portion based on the owner's interest compared to the whole.

Thank you for your favorable consideration of this request.

Sincerely,

Randy Wightman  
Chief Deputy Treasurer

RW/ld:B4  
Enclosures

October 2, 2017

9.2



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

**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

Re: Partial Release of Lien  
Parcel Number (s): 21-05-327-051-0000  
Name: RCOM, LLC

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

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Thank you for your favorable consideration of this request.

Sincerely,

Randy Wightman  
Chief Deputy Treasurer

RW/ld:B4  
Enclosures

9.3  
October 2, 2017



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

**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

Re: Partial Release of Lien  
Parcel Number (s): 16-19-255-001-0000  
Name: JF S-Line Townhomes LLC

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

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The Salt Lake County Treasurer hereby requests your determination and authorization to release and reapply all liens for delinquent taxes, interest, penalties and administrative costs and to bill the co-owners for their respective portion based on the owner's interest compared to the whole.

Thank you for your favorable consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read 'RW', with a long horizontal flourish extending to the right.

Randy Wightman  
Chief Deputy Treasurer

RW/ld:B4  
Enclosures



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

[CAJohnson@slco.org](mailto: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

9.4

October 3, 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 \$193,900 to \$184,200  
(Original \$193,900) State Tax Commission Order - Stipulation  
Board Letter: AU17114  
Parcel Number: 22-34-104-002

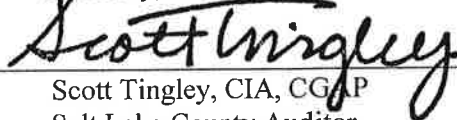
Jones, Steven  
[REDACTED]  
[REDACTED]

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 \$193,900 to \$184,200. This changes the 2016 property taxes from \$2,743.74 to \$2,605.01. The taxpayer has paid \$2,743.74 which results in an overpayment of \$138.73.

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 \$138.73 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**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

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9.5

October 3, 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 \$302,900 to \$263,500  
(Original \$302,900) State Tax Commission Order - Stipulation  
Board Letter: AU17115  
Parcel Number: 22-16-453-015

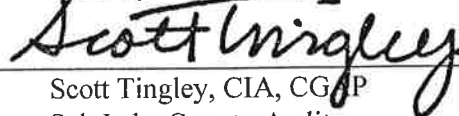
MacVest, LTD  
[REDACTED]  
[REDACTED]

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 \$302,900 to \$263,500. This changes the 2016 property taxes from \$1,937.33 to \$1,685.33. The taxpayer has paid \$1,937.33 which results in an overpayment of \$252.00.

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 \$252.00 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**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

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9.6

October 3, 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 \$513,500 to \$416,500  
(Original \$513,500) State Tax Commission Order - Stipulation  
Board Letter: AU17116  
Parcel Number: 22-11-331-008

Trapp, Susan  
[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 \$513,500 to \$416,500. This changes the 2016 property taxes from \$3,363.96 to \$2,728.51. The taxpayer has paid \$3,363.96 which results in an overpayment of \$635.45.

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 \$635.45 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



**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor

**CHERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CJohnson@slc.org](mailto:CJohnson@slc.org)

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9.7

October 3, 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 \$868,200 to \$738,500  
(Original \$868,200) State Tax Commission Order - Stipulation  
Board Letter: AU17117  
Parcel Number: 22-34-252-054

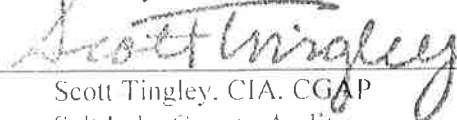
Trapp, Rick & Susan  
[REDACTED]  
[REDACTED]

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 \$868,200 to \$738,500. This changes the 2016 property taxes from \$6,296.45 to \$5,355.82. The taxpayer has paid \$6,296.45 which results in an overpayment of \$940.63.

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 \$940.63 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**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

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9.8

October 3, 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 \$582,000 to \$385,000  
(Original \$582,000) State Tax Commission Order - Stipulation  
Board Letter: AU17118  
Parcel Number: 21-36-430-015

Barter Holdings, Inc

[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 \$582,000 to \$385,000. This changes the 2016 property taxes from \$8,486.14 to \$5,613.69. The taxpayer has paid \$8,486.14 which results in an overpayment of \$2,872.45.

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 \$2,872.45 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





**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
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Chief Deputy Auditor

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October 3, 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 \$21,331,000 to \$20,510,000  
(Original \$21,331,000) State Tax Commission Order - Formal Hearing  
Board Letter: AU17119  
Parcel Number: 28-05-331-002

Boyer Quarry Bend, LC  
[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 \$21,331,000 to \$20,510,000. This changes the 2015 property taxes from \$309,342.16 to \$297,436.02. The taxpayer has paid \$309,342.16 which results in an overpayment of \$11,906.14.

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 \$11,906.14 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](mailto:STingley@slco.org)

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October 3, 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 \$260,100 to \$247,100

(Original \$260,100) State Tax Commission Order - Stipulation

Board Letter: AU17122

Parcel Number: 15-01-283-278

Finley, Stefan

[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 \$260,100 to \$247,100. This changes the 2016 property taxes from \$2,145.97 to \$2,038.71. The taxpayer has paid \$2,145.97 which results in an overpayment of \$107.26.

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 \$107.26 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



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

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9.11

October 3, 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 \$643,800 to \$611,610  
(Original \$643,800) State Tax Commission Order - Stipulation  
Board Letter: AU17123  
Parcel Number: 22-17-379-048

Hanson, Sterling & Doreen

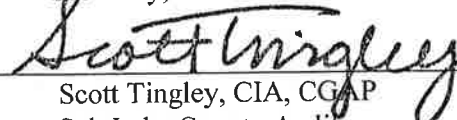
[REDACTED]  
[REDACTED]

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 \$643,800 to \$611,610. This changes the 2016 property taxes from \$4,117.71 to \$3,911.83. The taxpayer has paid \$4,117.71 which results in an overpayment of \$205.88.

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 \$205.88 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



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

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866-498-4955 / fax

9,112

October 3, 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 \$1,404,500 to \$1,296,700  
(Original \$1,404,500) State Tax Commission Order - Stipulation  
Board Letter: AU17124  
Parcel Number: 22-33-226-080

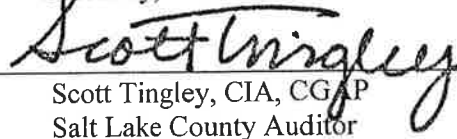
Dahl, Matthew & Jennifer  
[REDACTED]  
[REDACTED]

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 \$1,404,500 to \$1,296,700. This changes the 2016 property taxes from \$10,185.86 to \$9,404.06. The taxpayer has paid \$10,185.86 which results in an overpayment of \$781.80.

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 \$781.80 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



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

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866-498-4955 / fax

9.13

October 3, 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 \$1,919,100 to \$1,750,000  
(Original \$1,919,100) State Tax Commission Order - Stipulation  
Board Letter: AU17125  
Parcel Number: 16-06-328-026

Church & State Business Center, LLC

[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 \$1,919,100 to \$1,750,000. This changes the 2016 property taxes from \$28,788.42 to \$26,251.75. The taxpayer has paid \$28,788.42 which results in an overpayment of \$2,536.67.

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 \$2,536.67 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



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

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October 3, 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 \$2,321,900 to \$1,999,469  
(Original \$2,321,900) State Tax Commission Order - Stipulation  
Board Letter: AU17126  
Parcel Number: 22-17-127-038

Sports Mall Plaza II, LLC  
[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 \$2,321,900 to \$1,999,469. This changes the 2016 property taxes from \$26,560.21 to \$22,871.93. The taxpayer has paid \$26,560.21 which results in an overpayment of \$3,688.28.

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 \$3,688.28 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

9.14



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

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October 3, 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 \$15,105,700 to \$13,550,000  
(Original \$15,105,700) State Tax Commission Order - Stipulation  
Board Letter: AU17127  
Parcel Number: 08-36-376-013

Gateway Associates, LTD  
% Boyer Company

[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 \$15,105,700 to \$13,550,000. This changes the 2016 property taxes from \$226,600.61 to \$203,263.55. The taxpayer has paid \$226,600.61 which results in an overpayment of \$23,337.06.

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 \$23,337.06 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

9,115



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**

**MBA, CIA, CFE**

Chief Deputy Auditor

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9.16

October 3, 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 \$943,800 to \$885,400  
(Original \$943,800) State Tax Commission Order - Stipulation  
Board Letter: AU17120  
Parcel Number: 28-22-277-002

Duffin, Robert & Gaye

[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 \$943,800 to \$885,400. This changes the 2016 property taxes from \$7,388.92 to \$6,542.99.

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 \$6,542.99, adjust penalties and interest, if applicable, 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

cc: All Council Members





**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**

**MBA, CIA, CFE**

Chief Deputy Auditor

[CAJohnson@slco.org](mailto: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

9.17

October 3, 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: AU17121

Parcel Numbers: See Attached

Name: Giffin, Gary

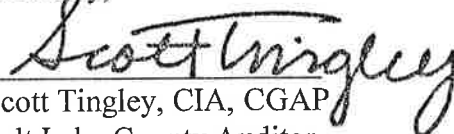
[REDACTED]  
[REDACTED]

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,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

| PARCEL<br>NUMBER | ORIGINAL<br>AMOUNT | ADJUSTED<br>AMOUNT | ORIGINAL<br>TAX | AMOUNT<br>PAID | ADJUSTED<br>TAX | REDUCTION<br>AMOUNT | REFUND<br>AMOUNT |
|------------------|--------------------|--------------------|-----------------|----------------|-----------------|---------------------|------------------|
| 21-36-477-012    | \$42,500           | \$29,700           | \$653.69        | \$653.69       | \$456.82        | \$196.87            | \$196.87         |
| 21-36-477-024    | \$576,500          | \$405,500          | \$8,867.15      | \$8,867.15     | \$6,237.00      | \$2,630.15          | \$2,630.15       |



9.18

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

September 27, 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 #: 13 139397  
Taxpayer: Tear A Part Auto Recyclers  
Tax Year(s): 2017

Dear Council Members;

The Personal Property Division has learned that both the lessee and the lessor filed and paid personal property taxes on the same equipment for the tax year 2017. The lessor is Sumitomo Mitsui Finance and Leasing. Documentation is on file in the Personal Property Division for audit review.

Please authorize the County Treasurer's Office to issue a refund check in the amount of \$2,290.11 based on a taxable value of \$152,664.

Sincerely,

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

KJ:JMP:jmp ~~4~~ ~~11~~  
Pc: Tear A Part Auto Recyclers

Board Letter Number: 17-9026



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

October 10, 2017

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

Attn: Steve DeBry, Chair

RE: Citadel Holdings, LLC claims parcel 27-10-427-038 was erroneously classified and is requesting a factual error correction and a refund of overpaid taxes for the 2007-2015 tax years. (Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

The Claimant filed an appeal to the 2016 Board of Equalization, and an in-house review was completed by the Assessor's Office. The parcel was changed from a residential lot to a vacant residential developable lot which resulted in a decreased value from \$208,100 to \$195,500. The Claimant rejected the proposed value change and filed a request for reconsideration with the Board which was denied. In November 2016 the Claimant requested a reconsideration of prior tax years from 2007 to 2015 which was presented to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the request be denied. An erroneous assessment is based on the concept that a property has been incorrectly assessed by the County in which the correct information was known or knowable from the County records but was disregarded. It is clear the county relied on perceived accurate data and not willful disregard. Tax years 2012-2015 are recommended denied based on these available facts. Tax years 2007-2011 are beyond the 4 year statute of limitations and are also recommended denied.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Citadel Holdings, LLC

[Redacted]  
[Redacted]  
[Redacted]



9.26

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 10, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Maysa Malas Kergaye (Samay Investments, LLC) to grant a primary residential exemption and refund taxes overpaid for the 2013-2015 tax years on parcel 15-01-130-043. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered a request to apply a primary residential exemption above mentioned parcel and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant stated that the subject property has been tenant occupied since they purchased it in 2012. Documents supplied by the Claimant 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 of approximately \$3,813.73 be issue for the 2013-2015 tax years along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be abated.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Maysa Malas Kergaye

[Redacted]  
[Redacted]



925

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 10, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Melissa Worrel to grant a primary residential exemption and refund taxes overpaid for the 2015 tax year on parcel 16-05-334-003. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered a request to apply a primary residential exemption on the above mentioned parcel and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant stated that the subject property has been owner occupied since it was purchased on April 13, 2015. Documents supplied by the Claimant 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 of approximately \$1,208.36 be issued for the prorated 2015 tax year from the date of purchase of April 13, 2015 to December 31, 2015, along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Melissa Worrel

A redacted signature, consisting of two thick black horizontal bars obscuring the text.



9.24

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 10, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Donna Stevens Doxey to grant a primary residential exemption and abate the balance of taxes due for the 2015 tax year on parcel 22-23-228-031. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered a request to apply a primary residential exemption and to abate the balance of taxes due for the 2015 tax year on the above mentioned parcel.

The committee recommends the request be granted.

The Claimant stated that the subject property was owner occupied during the 2015 tax year. Documents supplied by the Claimant 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 an abatement of approximately \$4,965.92 be granted for the 2015 tax year along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be abated.

Upon your review, please notify the Salt Lake County Treasurer's office of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Donna Stevens Doxey

~~2000 S. Canyon Court Dr.~~  
~~2000 S. Canyon Court Dr.~~



923

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 10, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Central Christian Church to grant a property tax exemption as a religious organization for the 2016 tax year on parcel 16-18-104-024 (Recommend grant).

Council Members:

The Property Tax Committee, at a meeting on September 21, 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.

In June 2017, the District Attorney's office made a determination that the Claimant qualified for an exemption for the 2017 tax year and referred the 2016 request to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a prorated property tax exemption as a religious organization be granted from the October 28, 2016 purchase date to December 31, 2016.

A refund of approximately \$4557.59 would be applicable along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Upon your review please notify the property owner, Treasurer's Office, and the Auditor's Office of this action.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc Central Christian Church

A blacked-out rectangular redaction box covering several lines of text, likely an address.

cc Treasurer's Office  
Terrie Sherbon-Auditor's Office





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

October 10, 2017

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

Attn: Steve DeBry, Chair

RE: Jaime Caffey claims parcel 21-18-130-018 was erroneously assessed and is requesting a factual error correction and a refund of overpaid taxes for all the tax years affected by the alleged error. (Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

The Claimant filed an appeal to the 2016 Board of Equalization. An in-house review was completed by the Assessor's Office which determined that there was an error in the County records in that a 720 square foot basement area had been incorrectly listed. This was corrected and the effective age of the home was lowered by one year. In response to this correction, the Claimant filed an appeal with the Property Tax Committee for a similar correction to be made for all prior affected tax years.

Based on the available evidence, the Committee recommends that the request be denied. An erroneous assessment is based on the concept that a property has been incorrectly assessed by the County in which the correct information was known or knowable from the County records but was disregarded. It is clear the county relied on perceived accurate data and not willful disregard. The Claimant also failed to exercise the right provided by the statute to challenge these assessments.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Jaime Caffey

[Redacted contact information]



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

October 10, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Easton Properties V, LLC to grant a property tax exemption as a educational/charitable organization for the 2014-2016 tax year on parcel 07-35-100-010 and personal property account 171138 (Recommend deny).

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered a request to apply a property tax exemption as an educational/charitable organization for the 2014-2016 tax year on the above mentioned parcel and personal property account. The committee recommends the request be denied.

In October 2016, the District Attorney's office made a determination that the Claimant does not qualify for an exemption for the 2015-2016 tax years due to the fact that the property is not used exclusively for educational or charitable purposes. The 2014 tax year does not qualify for an exemption because the Claimant's 2014 appeal had been denied by the Board of Equalization in September 2014 and they failed to appeal timely to the Utah State Tax Commission.

Upon your review please notify the property owner, Treasurer's Office, and the Auditor's Office of this action.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair  
Property Tax Committee

cc Easton Properties V, LLC

[Redacted address information]

cc Treasurer's Office  
Terrie Sherbon-Auditor'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

October 10, 2017

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

Attn: Steve DeBry, Chair

RE: Evans Development Group, LLC claims parcels 08-36-176-004, 08-36-176-009 and 08-36-176-021 were erroneously assessed and is requesting a factual error correction and a refund of overpaid taxes for the 2010 tax year (Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

Any refund of erroneously collected taxes have a statute of limitations of four years from the point of discovery. The alleged error for the 2010 tax year was not addressed until March 2017, and it is clear that the County relied on what it perceived to be accurate data with no indication that there was an error on the part of the County for the year in question.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Richard Evans  
Wells Fargo Center

[Redacted]  
[Redacted]



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

October 10, 2017

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

Attn: Steve DeBry, Chair

RE: Randy T. VanBuren claims parcel 32-01-355-015 was erroneously assessed and is requesting a refund of overpaid taxes for the 2012-2015 tax years affected by this alleged error.  
(Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

The Claimant filed an appeal with the Property Tax Committee on January 11, 2017 after receiving a copy of an appraisal completed on the property as part of a sale transaction. He claims the appraisal indicated a total of 2,611 square feet and the County records show a total of 2,865 square feet. The home transferred ownership on January 5, 2017, the current owner is Jarod Babcock.

Based on the available evidence, the Committee recommends that the request be denied. An erroneous assessment is based on the concept that a property has been incorrectly assessed by the County in which the correct information was known or knowable from the County records but was disregarded. It is clear the county relied on perceived accurate data and not willful disregard. The District Attorney has opined that an overstatement of square footage if verified would not be considered an illegal or erroneous assessment. The Claimant also failed to exercise the right provided by the statute to challenge these assessments for each year of the alleged error.

Upon your review, please notify the Salt Lake County Treasurer's office and the Claimant, of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Randy T. VanBuren

[Redacted]  
[Redacted]