



9.1

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

October 16, 2017

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

Re: Refund of overpaid 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 \$16,458.46 on a total taxable value of \$1,130,315 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
- Payment prior to abatement

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: 17-9028

CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION

NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
TWO PEAKS CARE LLC HOLLADAY FAMILY DENTAL JESSE GREAVES DMD	17 111775	\$120,824	2017	\$1,736.48
THREE FOUNTAINS DENTISTRY DR MARK CANNON	21 072207	\$25,822	2017	\$290.24
LARRY & PHYLLIS WAGONER	61 203642	\$12,552	2017	\$172.57
UTAHS LIVE IN FITNESS CAMP ATTN AUSTAN	43G 163043	\$148	2017	\$2.04
KELLY PAPER COMPANY	14 173064	\$14,296	2017	\$178.42
SHULSEN, CLIFFORD H & LAJUANA	61 203332	\$15,160	2017	\$208.42
ASOS OF SWITZERLAND	13 172810	\$333,000	2017	\$4,995.34
SCOTT, ROBERT	61 032218	\$8,414	2017	\$115.68
HIESTER, SHERRY	15A 034189	\$2,526	2017	\$36.95
NICKEYS WAREHOUSE	14A 171547	\$16,761	2017	\$215.41

CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION				
NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
EVERGREEN ORIENTAL MASSAGE				
	13 172486	\$1,828	2017	\$27.42
STACY AND WITBECK INC				
	13 168575	\$362,305	2017	\$5,434.94
PROCAST MARBLE % EDWARD & RICHARD ROMERO				
	13 137333	\$29,682	2017	\$445.26
ULIULI, LEAOGA & SETERIA				
	25B 207483	\$1,842	2017	\$29.84
SOL LEGACY CONSULTING				
	16 170622	\$1,696	2017	\$25.00
92 WEST CORP ATTN LINDA SORENSON				
	14B 135914	\$19,707	2017	\$259.46
PLAYERS SPORTS GRILL				
	30K 170015	\$976	2017	\$14.23
RYAN HERCO PRODUCTS CORP DBA RYAN HERCO FLOW SOLUTIONS				
	37 170848	\$5,396	2017	\$70.76
SENIOR CARE PHARMACY OF THE WEST LLC ATTN ERIN CLEMENTS				
	14A 170806	\$4,734	2017	\$60.84
JEFF HOWELL CONSTRUCTION INC				
	42 146568	\$3,175	2017	\$48.00
INFINITY FLOORING INC ATTN RICHARD NINOW				
	61 163256	\$11,160	2017	\$153.43

CREDIT REFUNDS - ASSESSORS OFFICE - PERSONAL PROPERTY DIVISION				
NAME AND ADDRESS	ACCOUNT # NUMBER	TAXABLE VALUE	REFUND YEAR	REFUND AMOUNT
ROOTMASTER PLUMBING SEWER & DRAIN CLEANING LLC	70 138914	\$2,610	2017	\$40.35
MEDVANTAGE LLC	13 172857	\$12,687	2017	\$190.32
GUILD MORTGAGE CO ATTN FINANCE	37 169734	\$70,155	2017	\$919.94
E & A TRANSPORTATION	13 146736	\$12,476	2017	\$187.15
DEYO, WILLIAM	13 203440	\$11,500	2017	\$172.51
STONE, PEGGY	36D 200610	\$630	2017	\$8.18
OLSON, JAMES & FERN	13 201512	\$14,428	2017	\$216.43
MOWER, CHARLENE	15A 030904	\$7,862	2017	\$115.01
SLATTERY, WILLIAM & EDNA G	24 034120	\$3,974	2017	\$61.15
PERRY, RICHARD	35 023332	\$1,989	2017	\$26.69
TOTALS		\$1,130,315		\$16,458.46



September 21, 2017

9.2

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

The Salt Lake County Council
2001 South State Street, N2-200
Salt Lake City, Utah 84190-1010

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2017 TAX SALE
Greenland, Dale R., Parcel # (ABY) 14-33-253-007-0000, Category 202
(Recommend Approval of Abatement and Hardship Deferral, effective 05/01/2017)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered an application for hardship abatement and acceptance into the tax deferral program. The full market value of the parcel is \$183,000.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$7,246.24, as of 05/01/2017, includes real property tax and garbage fee delinquencies plus penalties, interest, and administrative fee.

The Committee unanimously recommends hardship abatement of \$1,812.77 and that the delinquent balance be deferred with the following conditions:

1. Down payment of \$2,755.00 which has already been deposited in a suspense account with the County Treasurer, applied first to pay off Category 227 which is not included in the deferral, then to Category 202;
2. Monthly payments of \$100.00 beginning November 2017, applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest during the entire deferral period;
5. The property remain occupied during the entire deferral period as the applicant's primary residence;
6. Submission of an Application for Tax Abatement on or before the filing deadline each year;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement.

Failure to comply with the terms above may result in revocation of the deferral agreement with the total delinquency due immediately.

Upon your approval, please authorize the County Treasurer to abate tax as indicated, remove the Tax Sale Administrative Fee of \$250.00, and defer the delinquent balance.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Dale R. Greenland



9.3

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

September 21, 2017

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

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL - MAY 2017 TAX SALE
Stephens, Ronald W., Parcel # (35B) 22-32-403-015-0000
(Recommend Deny Abatement and Hardship Deferral)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2017, considered an application for hardship abatement and acceptance into the tax deferral program. The full market value of the parcel is 256,700.00. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee.

The Committee recommends denial of hardship abatement and deferral as the delinquency has been paid in full.

Please notify the Salt Lake County Treasurer of your decision.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Liz Fehrmann', written in a cursive style.

Liz Fehrmann, Chair
Property Tax Committee

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Ronald W. Stephens

October 24, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Aaron Chambers to grant a primary residential exemption and refund taxes overpaid for the 2011-2015 tax years on parcel 27-29-452-003. (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 January 24, 2011. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. According to County records, the Claimant paid the 2011 and 2012 past due taxes in 2013. Based on this, the subject would qualify for the residential exemption for all years in question. The four year statute is applied from when the taxes were paid, which in this case would be 2013 making the 2011 and 2012 years applicable.

Based on the available evidence, the Committee recommends that the request be granted and a refund of approximately \$6,416.86 be issued for the 2011-2015 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 refunded.

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

Sincerely,



Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer

Aaron Chambers

~~12407 S. Mountain View Dr~~
~~Riverton, UT 84045~~



9.5

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 24, 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). **AMENDED**

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 \$557.59 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
~~1705 S. 1700 E.~~
~~Salt Lake City, UT 84106~~

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