



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

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



November 15, 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 \$77,100 to \$68,000
(Original \$77,100) State Tax Commission Order - Stipulation
Board Letter: AU17150
Parcel Number: 21-06-201-024

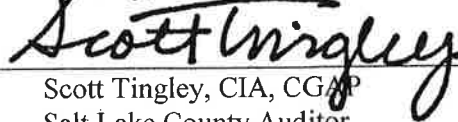
E K Winder Pool Association
[REDACTED]
[REDACTED]

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 \$77,100 to \$68,000. This changes the 2016 property taxes from \$652.53 to \$575.51. The taxpayer has paid \$652.53 which results in an overpayment of \$77.02.

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 \$77.02 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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November 15, 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 \$421,800 to \$400,700
(Original \$421,800) State Tax Commission Order - Stipulation
Board Letter: AU17151
Parcel Number: 24-27-230-074

Stearns, Jonathan
[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 \$421,800 to \$400,700. This changes the 2016 property taxes from \$6,244.33 to \$5,931.96. The taxpayer has paid \$6,244.33 which results in an overpayment of \$312.37.

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 \$312.37 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

9.2



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November 15, 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 \$797,000 to \$712,900
(Original \$797,000) State Tax Commission Order - Stipulation
Board Letter: AU17152
Parcel Number: 16-34-203-033

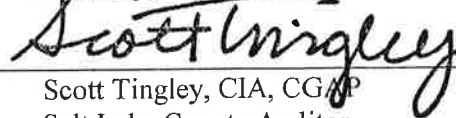
Wright, Matthew & Andrea
[REDACTED]
[REDACTED]

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 \$797,000 to \$712,900. This changes the 2016 property taxes from \$6,299.97 to \$5,635.19. The taxpayer has paid \$6,299.97 which results in an overpayment of \$664.78.

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 \$664.78 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

9.4



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CIA, CGAP

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Salt Lake City, UT 84114-4575

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November 15, 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 \$1,069,800 to \$860,600
(Original \$1,069,800) State Tax Commission Order - Stipulation
Board Letter: AU17153
Parcel Number: 16-34-203-036

Riter, Kenneth & Frances

[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 \$1,069,800 to \$860,600. This changes the 2016 property taxes from \$8,456.34 to \$6,802.70. The taxpayer has paid \$8,456.34 which results in an overpayment of \$1,653.64.

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 \$1,653.64 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



9.5



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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Chief Deputy Auditor
CAJohnson@slco.org

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PO Box 144575
Salt Lake City, UT 84114-4575

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866-498-4955 / fax



November 15, 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 \$3,057,800 to \$2,743,900
(Original \$3,057,800) State Tax Commission Order - Stipulation
Board Letter: AU17154
Parcel Number: 21-36-377-012-4001

Hoffnung, LLC

[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 \$3,057,800 to \$2,743,900. This changes the 2016 property taxes from \$38,589.44 to \$34,628.02. The taxpayer has paid \$38,589.44 which results in an overpayment of \$3,961.42.

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 \$3,961.42 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,

Handwritten signature of Scott Tingley in cursive script.

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

9.6



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

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866-498-4955 / fax

November 15, 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 \$12,305,700 to \$11,817,800
(Original \$12,305,700) State Tax Commission Order - Stipulation
Board Letter: AU17155
Parcel Number: 07-36-104-004

TWM Camelback, LLC & Barmur RA 1, 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 \$12,305,700 to \$11,817,800. This changes the 2016 property taxes from \$183,084.20 to \$175,825.23. The taxpayer has paid \$183,084.20 which results in an overpayment of \$7,258.97.

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 \$7,258.97 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

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

November 2, 2017

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

Re: Request for refund of overpaid 2017 personal property taxes.
Tax Roll #: Various
Taxpayer: Various

Attention: Steve DeBry, Chair

Dear Council Members,

We respectfully request that you refund 2017 personal property taxes to the taxpayers listed on the attached printout. Each of these taxpayers has applied for a small business personal property exemption, and also paid the calculated personal property tax – which resulted in a credit on our records.

The requirement for personal property small business exemption is that taxpayers have a total taxable value within Salt Lake County of less than \$10,300. Our office has reviewed each of these accounts and determined that they qualify for the exemption.

The total amount of this refund is \$2,749.12 that was calculated on a total taxable value of \$266,453.

If you agree with this recommendation, would 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: 17-9030

ENTRY NUMBER	ACCT #	SUB ACCT	DIST	OWNER NAME	REFUND AMT	INTEREST	CHECK AMT	STATUS
263212	088347	00000000	AAH	PROPERTY MANAGEMENT SERVICES	15.14	0.00	15.14	EZ
263213	140184	00000000	AAM	GREAT CLIPS PARK CENTRE	2.52	0.00	2.52	EV
263214	139489	00000000	AAT	HEART TO HEART ADOPTIONS INC	89.26	0.00	89.26	EZ
263215	154633	00000000	ABB	SNAP LENDING LLC	25.00	0.00	25.00	EZ
263216	109536	00000000	01D	CLARK ACCOUNTING & CONSULTING	15.94	0.00	15.94	EV
263217	145091	00000000	01D	TARGET GROUP THE	25.00	0.00	25.00	EZ
263218	001082	00000000	01G	GALLENSON & ASSOCIATES INC	25.83	0.00	25.83	EZ
263219	147103	00000000	01R	HOPE GALLERY	13.81	0.00	13.81	EZ
263220	005178	00000000	13	BARRETT'S AUTOMOTIVE SAFETY	15.81	0.00	15.81	EZ
263221	086707	00000000	13	BULLOCK LAW FIRM	3.05	0.00	3.05	EV
263222	110529	00000000	13	ALL TRADES STAFFING SERVICES	62.10	0.00	62.10	EZ
263223	151178	00000000	13	BIG MOUNTAIN MOVERS INC	1.87	0.00	1.87	EZ
263224	156309	00000005	13	BOEHRINGER INGELHEIM	4.58	0.00	4.58	EV
263225	156925	00000000	13	ZION FOUNDATION THE	2.00	0.00	2.00	EV
263226	169687	00000000	13	DWIGHT JL EPPERSON INC	12.06	0.00	12.06	EV
263227	170445	00000000	13	MANAGED DIGITAL LLC	86.77	0.00	86.77	EV
263228	170518	00000000	13	PUREAG/SIMPLE SCIENCE	2.99	0.00	2.99	EZ
263229	170599	00000000	13	JAMESTOWN REAL ESTATE INC	18.80	0.00	18.80	EV
263230	170949	00000000	13	CRIME SCENE CLEANERS INC	1.12	0.00	1.12	EZ
263231	171929	00000000	13	TORQ MOTOR SPORTS	7.50	0.00	7.50	EV
263232	172100	00000000	13	EXTREME NUTRITION	5.57	0.00	5.57	EV
263233	172163	00000000	13	D-R AUTO REPAIR	7.50	0.00	7.50	EV
263234	172364	00000000	13	OPIEFOTO LLC	2.63	0.00	2.63	EV
263235	172564	00000000	13	PRIVATE MONEY UTAH	5.25	0.00	5.25	EV
263236	172785	00000000	13	A LA MODE SLC	4.35	0.00	4.35	EV
263237	172795	00000000	13	WASATCH AYURVEDA AND YOGA LLC	1.00	0.00	1.00	EV
263238	172905	00000000	13	QCD ROCKY MOUNTAIN	30.48	0.00	30.48	EV
263239	700949	00000000	13	QLT CONSUMER LEASE SERVICES	1.81	0.00	1.81	EV
263240	701106	00000000	13	VIASAT INC	4.32	0.00	4.32	EV
263241	158940	00000003	13E	BANCTEC INC	28.24	0.00	28.24	EZ
263242	153057	00000000	13F	DELIVERY SOLUTIONS	17.57	0.00	17.57	EV
263243	063792	00000000	14	UNLIMITED AUTO SALES INC	14.18	0.00	14.18	EV
263244	129075	00000000	14	CROWN AUTO LC	5.59	0.00	5.59	EZ
263245	156948	00000000	14	FOREVER CHILDREN	1.00	0.00	1.00	EZ
263246	110734	00000000	14B	ARNOLD COMPRESSOR INC	41.93	0.00	41.93	EV
263247	139710	00000000	14B	AZTEC HIGHWAY	9.00	0.00	9.00	EV
263248	158744	00000000	14B	TANGLEWOOD DESIGN INC	2.00	0.00	2.00	EZ
263249	163013	00000000	14B	AMT PROCESSING & SERVICES	4.15	0.00	4.15	EZ
263250	171619	00000000	14B	EREKSON COUNTERTOPS	3.95	0.00	3.95	EV
263251	163689	00000000	16	RIGBY ROAD STUDIOS	16.55	0.00	16.55	EV
263252	092673	00000000	17	CRAIG T KITTERMAN &	2.00	0.00	2.00	EZ
263253	110141	00000000	17	ENCHANTE INTERNATIONAL	55.01	0.00	55.01	EZ
263254	160697	00000000	17	ATMM OPERATIONS CORP	16.09	0.00	16.09	EZ
263255	166025	00000000	17	TOM CATROW CATERING	1.70	0.00	1.70	EV
263256	140281	00000000	19	ELITE HOME MORTGAGE	3.72	0.00	3.72	EV
263257	077997	00000000	21	KELLER SAWYER INC	1.09	0.00	1.09	EZ
263258	107219	00000000	21	INVESTMENT DECISION CORP	119.99	0.00	119.99	EV
263259	112150	00000000	21	QUALITY BUILDING & RENOVATION	230.00	0.00	230.00	EZ
263260	171077	00000000	21	ULTRAPRO X INC	27.35	0.00	27.35	EZ
263261	172073	00000000	21	GOLDEN GATE VENTURES LC	4.64	0.00	4.64	EV
263262	160656	00000000	21A	DISCOUNT TOWING INC	25.48	0.00	25.48	EZ

PPRPB066

2017-11-02

SALT LAKE COUNTY TREASURER
VALUE EXEMPT REFUND CHECKS SCHEDULED

19.02.29 PAGE 2

ENTRY NUMBER	ACCT #	SUB ACCT	DIST	OWNER NAME	REFUND AMT	INTEREST	CHECK AMT	STATUS
263263	084143	00000000	21G	GOLD N PAWN	9.06	0.00	9.06	EZ
263264	110093	00000000	24	LANDMARK WORLDWIDE LLC	142.93	0.00	142.93	EZ
263265	156615	00000000	24	PREDICTIVE INDEX OF UTAH	25.00	0.00	25.00	EZ
263266	158390	00000000	24	EAGLE MOTORS	33.04	0.00	33.04	EZ
263267	158940	00000001	24	BANCTEC INC	3.72	0.00	3.72	EZ
263268	169826	00000000	24	TWENTY FOUR SEVEN DAYCARE	5.58	0.00	5.58	EZ
263269	085668	00000000	24L	CHILDRENS PLACE DAY CARE	4.81	0.00	4.81	EZ
263270	139642	00000000	24T	PRIMOS TIRES & AUTO REPAIR	109.51	0.00	109.51	EZ
263271	151738	00000000	24T	OPTIMA INSURANCE AGENCY INC	25.00	0.00	25.00	EZ
263272	111513	00000000	26	JEFFS PLUMBING	8.42	0.00	8.42	EV
263273	166927	00000000	29	TAQUERIA EL REY DE OROS #4	51.11	0.00	51.11	EV
263274	170207	00000000	29	PIONEER LAND SURVEYING	12.66	0.00	12.66	EZ
263275	082722	00000000	30M	CLOCK WORKS THE	1.52	0.00	1.52	EV
263276	135687	00000000	30M	OLDE TOWNE TAVERN DBA	23.54	0.00	23.54	EV
263277	168683	00000000	32B	REDWOOD CUSTOMS	1.96	0.00	1.96	EZ
263278	105559	00000000	35	LIQUOR LEASING & SERV LC OFFIC	62.12	0.00	62.12	EV
263279	141077	00000000	35	RESOURCE MANAGEMENT CONSULTANT	50.09	0.00	50.09	EZ
263280	077114	00000000	35B	TENDER TOUCH CHILD DEVEL GNTR	66.24	0.00	66.24	EZ
263281	082659	00000000	35B	WESKO DETAILERS INC	25.00	0.00	25.00	EZ
263282	131580	00000000	35D	GREAT CLIPS HIGH POINT	13.98	0.00	13.98	EV
263283	172693	00000000	35D	GENESYS MEDICAL	7.54	0.00	7.54	EV
263284	172397	00000000	35E	UNDERWOOD CARPETS AND FLOOR CO	3.78	0.00	3.78	EV
263285	156598	00000003	36D	SONIC REAL ESTATE PROPERTIES	1.44	0.00	1.44	EV
263286	137585	00000000	37	GREAT CLIPS OF JORDAN LANDING	6.11	0.00	6.11	EV
263287	112370	00000000	38	COMFORT CONTROL INC	7.75	0.00	7.75	EV
263288	169405	00000000	38	STYLA SALON STUDIO	19.99	0.00	19.99	EV
263289	151347	00000000	41G	COPPER CANYON COMFORT SYSTEMS	47.81	0.00	47.81	EZ
263290	104680	00000000	42	REEVES PAINTING LLC	10.25	0.00	10.25	EZ
263291	161680	00000000	42	HOUSE OF VAPES	644.00	0.00	644.00	EZ
263292	171970	00000000	42	BREATHE A YOGA STUDIO	40.03	0.00	40.03	EV
263293	147546	00000000	45	HYMARK HOMES	25.22	0.00	25.22	EV
263294	153668	00000000	45	LEBROC ENTERPRISES INC	1.97	0.00	1.97	EZ
263295	170204	00000000	46B	TRAVERSE TITLE INS	5.28	0.00	5.28	EZ
263296	056338	00000000	55	JACK SERDAR PLUMBING INC	3.16	0.00	3.16	EZ
263297	125581	00000000	55	KELYNCO	2.04	0.00	2.04	EV
263298	170958	00000000	55	3D BROWS	3.96	0.00	3.96	EV
263299	104259	00000000	61	STEADMAN'S JEWELRY & WATCH	14.60	0.00	14.60	EV
263300	104624	00000000	61	ACTION APPLIANCE SERVICE	8.79	0.00	8.79	EV
263301	171969	00000000	61	LA SIFRINA'S FITNESS	60.28	0.00	60.28	EV
263302	173238	00000000	61B	AUSTIN PETERSON	34.54	0.00	34.54	EV
TOTAL TAXABLE VALUE =					2,749.12	0.00	2,749.12	
					266,453			



9.8

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

November 16, 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 \$ 1201.00 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
Chris Stavros
Chief Deputy

TP

MA 064

<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>
Boys & Girls Clubs of							
Greater Salt Lake			46827008	\$ 83.00	11/13/2017	2017	Duplicate payment
Donald H SlyTrust			1698583040	\$ 113.00	11/7/2017	2017	No longer own
Heisey	Lorrina	D	1078780672	\$ 153.00	11/13/2017	2017	No longer own
Horta	Josef	E	1313078016	\$ 153.00	11/2/2017	2017	No longer own
Hunter	Jeremiah	E	1113799424	\$ 153.00	10/10/2017	2017	Duplicate payment
Kuyper	Mandey		1600249600	\$ 45.00	11/9/2017	2017	Duplicate payment
Openshaw	Kendal	B	1356014336	\$ 45.00	11/13/2017	2017	Duplicate payment
Salt Lake Valley Chryl							
Dodge Jeep Ram			1613856512	\$ 150.00	11/2/2017	2017	Exempt
Torgerson	David	H	857519872	\$ 153.00	11/1/2017	2017	Duplicate payment
Wilson	Richard		1003420672	\$ 153.00	11/1/2017	2017	Duplicate payment
Total				\$ 1,201.00			

9.9



November 16, 2017

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

Re: Tax Record Adjustments

Dear Council:

Due to a posting error on October 21, 2015 a property tax payment of \$1,170.62 on parcel 15-34-153-009-0000, Chad & Michelle Christensen, was erroneously applied to parcel 15-31-453-009-0000, in the name of Cindy Guanajuato.

Permission is requested to create a delinquency on parcel 15-34-153-009-0000 for 2015 property taxes owing with appropriate penalty and interest, allowing the taxpayer 30 days from Council approval to pay without additional interest.

Thank you for your consideration of this request.

Sincerely,

K. Wayne Cushing
Salt Lake County Treasurer

**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

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

KWC/ld
b58err