



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

December 1, 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 \$381,000 to \$360,000
(Original \$381,000) State Tax Commission Order - Formal Hearing
Board Letter: AU17156
Parcel Number: 24-35-126-015

Bowen, David

[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 \$381,000 to \$360,000. This changes the 2016 property taxes from \$5,640.32 to \$5,329.44. The taxpayer has paid \$5,640.32 which results in an overpayment of \$310.88.

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 \$310.88 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



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December 1, 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 \$2,964,500 to \$2,816,300
(Original \$2,964,500) State Tax Commission Order - Stipulation
Board Letter: AU17157
Parcel Number: 22-15-401-005

Melby, Jason

725 S Holladay Blvd #200
Holladay, Utah 84111

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 \$2,964,500 to \$2,816,300. This changes the 2016 property taxes from \$22,619.41 to \$21,648.54. The taxpayer has paid \$22,619.41 which results in an overpayment of \$970.87.

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 \$970.87 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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9.3

December 1, 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 \$1,367,000 to \$1,207,300
(Original \$1,367,000) State Tax Commission Order - Stipulation
Board Letter: AU17158
Parcel Number: 22-15-328-021

Divino, Cynthia, TR

[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 \$1,367,000 to \$1,207,300. This changes the 2016 property taxes from \$9,968.32 to \$8,406.49. The taxpayer has paid \$9,968.32 which results in an overpayment of \$1,561.83.

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 \$1,561.83 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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CIA, CGAP

Salt Lake County Auditor

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Chief Deputy Auditor

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Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711
866-498-4955 / fax

9,4

December 1, 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 \$2,124,200 to \$1,575,000
(Original \$2,124,200) State Tax Commission Order - Stipulation
Board Letter: AU17159
Parcel Number: 09-33-376-010

Shelby, Robert & Angela
[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 \$2,124,200 to \$1,575,000. This changes the 2016 property taxes from \$17,525.82 to \$12,994.62. The taxpayer has paid \$17,525.82 which results in an overpayment of \$4,531.20.

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 \$4,531.20 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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CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
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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

December 1, 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 \$10,899,100 to \$10,200,000
(Original \$10,899,100) State Tax Commission Order - Stipulation
Board Letter: AU17160
Parcel Number: 21-01-229-052

GA HC REIT II Salt Lake LTach, LLC

~~8191 Von Karman Ave #300~~
~~Glendale, CA 91201~~

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 \$10,899,100 to \$10,200,000. This changes the 2016 property taxes from \$124,674.80 to \$116,677.80. The taxpayer has paid \$124,674.80 which results in an overpayment of \$7,997.00.

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 \$7,997.00 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

9.5



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STingley@slco.org

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866-498-4955 / fax

December 1, 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 \$40,081,390 to \$37,250,000
(Original \$40,081,390) State Tax Commission Order - Stipulation
Board Letter: AU17161
Parcel Number: 26-24-277-001

SHP IV Daybreak, LLC

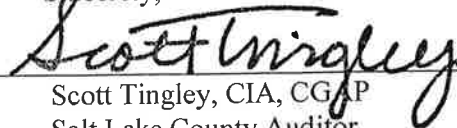
[REDACTED]
[REDACTED]

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 \$40,081,390 to \$37,250,000. This changes the 2016 property taxes from \$304,296.99 to \$282,692.49. The taxpayer has paid \$304,296.99 which results in an overpayment of \$21,604.50.

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 \$21,604.50 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

96



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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Chief Deputy Auditor
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2001 S State Street, N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711
866-498-4955 / fax



9.7

December 1, 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 \$67,326,400 to \$51,505,000
(Original \$67,326,400) State Tax Commission Order - Stipulation
Board Letter: AU17162
Parcel Number: 21-04-251-007

ARC HR5SLUT001, LLC

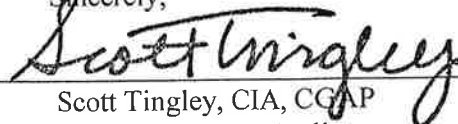
~~100 N Dearborn St, 440~~
~~Chicago, IL 60654~~

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 \$67,326,400 to \$51,505,000. This changes the 2016 property taxes from \$996,700.03 to \$762,480.02. The taxpayer has paid \$996,700.03 which results in an overpayment of \$234,220.01.

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 \$234,220.01 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

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor
CAJohnson@slco.org

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PO Box 144575
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711
866-498-4955 / fax



December 1, 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 \$660,690 to \$600,000
(Original \$660,690) State Tax Commission Order - Formal Hearing
Board Letter: AU17163
Parcel Number: 27-22-351-002

Thomas, Mark & Madelyn

1611 S Enreka Way
South Jordan, Utah 84095

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 \$660,690 to \$600,000. This changes the 2016 property taxes from \$5,141.64 to \$4,698.99.

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 \$4,698.99, 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

9.9



December 1, 2017

Salt Lake County Council
Building Mail

Attn: Steve DeBry, Chair
Re: Tax Record Adjustments

Dear Council:

Penalty and interest for 2013 taxes have been applied on the following listed property:

| <u>Name</u> | <u>Parcel Number</u> | <u>Amount</u> |
|-----------------------|----------------------|---------------|
| Linda L Dyches; et al | 22-10-176-009-0000 | \$249.68 |

The taxpayer has appealed the imposition of penalty and petitions the Council for waiver of all such charges. Supporting documentation is on file in the Treasurer's Office.

The Council's favorable recommendation directing this Office to adjust the taxpayer's record according to the above information would be appreciated.

**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

Sincerely,

K. Wayne Cushing
Salt Lake County Treasurer

KWC/ld:b.58a



9,10

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

December 5, 2017

The Salt Lake County Council
Attn: Steve DeBry
2001 South State Street N2-200
Salt Lake City, UT 84190-1010

Re: Rollback Taxes TC#7589
Parcel No: PT OF 33-14-126-005 (2016) / 33-14-253-002 (2017)
Name: Mt Jordan Limited Partnership

Honorable Council Chair Steve DeBry,

We recommend that you reduce the rollback taxes on TC#7589 from \$21,898.88 to \$-0-. This property has also been billed on TC#7651 and TC#7652.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate rollback taxes as indicated.

Respectfully,

Kevin Jacobs
Salt Lake County Assessor
Richard Burgi
Chief Deputy Assessor

DC/sy

enclosures



9/12

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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Equity Trust Company to grant a primary residential exemption and refund taxes overpaid for the 2012-2016 tax years on parcel 15-01-232-026. (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 denied.

The Claimant submitted multiple lease agreements from various tenants for the years requested, and appears to be leasing the property primarily for terms of less than one year or between tax years. There was no evidence submitted indicating these tenants are using the property as their primary residence. The most recent lease for the full year 2017 was sufficient for the Assessor to grant the exemption for the 2017 tax year.

Based on the available evidence, the Committee recommends that the request be denied for the 2012-2016 tax years. It appears the tenant leases provided demonstrate seasonal, transient use, or use as a place of temporary sojourn and not as a primary residence.

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 Equity Trust Comany

Attn: Randy Farnell
1405 N. Easthills Drive
Bountiful, UT 84010



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

9,13

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Alta Alps Retreat, LLC to grant a primary residential exemption and refund taxes overpaid for the 2011-2016 tax years on parcel 30-09-252-011. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 part of the subject property has been tenant occupied since 2012. The rest of the home is occasionally occupied by the owner and nightly renters. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted for the full time tenant. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for 2013-2016 tax years, prorated to apply to the square footage occupied year round by the caretaker. Tax years 2011-2012 are outside of the statute of limitations. A refund of approximately \$10,207.04 should be issued, 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 Winston Elton

13669 Royal Chase Cir
Draper, UT 84020



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

9.14

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by CWAC, LLC to grant a primary residential exemption and refund taxes overpaid for the 2013-2016 tax years on parcel 27-33-126-007. (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 denied.

The Claimant's application and documentation do not support residency at the subject property, the request appears to be an attempt to reduce tax liability. A 2017 appeal was received by the Board of Equalization for a valuation issue, and is pending.

Based on the available evidence, the Committee recommends that the request be denied for the 2013-2016 tax years. Claimant has provided no evidence that she or anyone has, or does reside in the subject property as a primary residence.

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 CWAC, LLC

Attn: Jodie Menlove
2075 W 12600 S
Riverdon, UT 84065



9.15

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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Joseph & Jodi Haran to grant a primary residential exemption and refund taxes overpaid for the 2016 tax year on parcels 17-15-353-005 and 17-15-353-006. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered a request to apply a primary residential exemption on the above mentioned parcels and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant stated that the subject property has been owner occupied since the purchase date of June 16, 2016. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2016 tax year. As of 2015, statute allows for a full year primary residential exemption even if the property is not owned as of the lien date. A refund of approximately \$1,002.04 should be issued, 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 Joseph Haran

6300 N. Sagewood Dr #H30
Park City, UT 84098



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

9/16

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Margaret Henderson to grant a primary residential exemption and refund taxes overpaid for the 2014-2016 tax years on parcel 22-25-307-007. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 the subject property has been owner occupied since the purchase date of April 1, 2014. The previous owner did not use the unit as a primary residence. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2015-2016 tax years. Claimant did not own the residence as of the lien date to qualify for a 2014 exemption. A refund of approximately \$4,622.75 should be issued, 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 Margaret Henderson

7430 S Wasatch Blvd B
SLC, UT 84121



9,17

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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Bryan Luftglass to grant a primary residential exemption and refund taxes overpaid for the 2014-2016 tax years on parcel 24-27-231-004. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 the subject property has been owner occupied since April 23, 2014, when it was removed from Solitude Resort Lodging rental pool. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for 2015-2016 tax years. The unit was not owner occupied as of the lien date in 2014, and therefore does not qualify for the exemption that year. A refund of approximately \$4,269.66 should be issued, 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 Bryan Luftglass

12082 E Big Cottonwood Canyon Rd Unit ESE 10
Solitude, UT 84121



9,18

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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by David V. Loertscher to grant a primary residential exemption and refund taxes overpaid for the 2013-2016 tax years on parcels 09-31-376-314 and 09-31-376-315.
(Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered a request to apply a primary residential exemption on the above mentioned parcels and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant stated that the subject property has been owner occupied since the purchase date of April 29, 2013. The previous owner did not use the unit as a primary residence. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2014-2016 tax years for parcel 09-31-376-314. Parcel 09-31-376-315 already received the exemption. Tax year 2013 is outside of the statute of limitations. A refund of approximately \$4,376.26 should be issued, 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 David V. Loertscher

123 F Second Ave #1102
SLC, UT 84103



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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Linda Hoard to grant a primary residential exemption and refund taxes overpaid for the 2016 tax year on parcel 15-01-130-131. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 the purchase date of March 30, 2016. The previous owner did not use the unit as a primary residence. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted and a refund of approximately \$1,917.18 be issued, 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. As of 2015, the statute allows for a full primary residential exemption even if the property was not owned as of the lien date.

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 Linda Hoard

[Redacted]
[Redacted]



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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Martin Nohr to grant a primary residential exemption and refund taxes overpaid for the 2011-2016 tax years on parcel 27-08-361-007. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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 tenant occupied since 2011. Documents supplied by the Claimant to the Property Tax Committee as a part of their appeal support that an exemption is warranted. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2013-2016 tax years. The 2011-2012 tax years are outside the statute of limitations. A refund of approximately \$6,050.40 should be issued, 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 Martin Nohr

466 W 235 S
Mines, UT 84138



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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Citizen's Committee to Save Our Canyons to grant a property tax exemption as a charitable organization for the 2016 tax year on parcel 23-20-431-016. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered a request to apply a property tax exemption as a charitable organization for the 2016 tax year on the above mentioned parcel. The committee recommends the request be granted.

The Claimant filed an application for exemption on October 3, 2017 along with supportive documents substantiating their claim. The 2017 request was approved by the District Attorney's office and the 2016 request was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption as a charitable organization be granted for the 2016 tax year, prorated from the purchase date of December 12, 2016 to December 31, 2016. A refund of approximately \$11.03 would be applicable along with any necessary adjustment for penalty and/or interest paid or accrued to be determine by the Treasurer's office.

Upon your review please notify the property owner of this action.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc Citizen's Committee to Save Our Canyons

824 S 400 W Suite B115

SLC, UT 84101

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



922

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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Request by Guru Nanak Dev-Ji Sikh Temple of Utah to grant a property tax exemption as a religious organization for the 2016 tax year on parcel 21-28-478-045. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 30, 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.

The Claimant filed an application for exemption on March 11, 2017 along with supportive documents substantiating their claim. The 2017 request was approved by the District Attorney's office and the 2016 request was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption as a religious organization be granted for the 2016 tax year. We direct the Treasurer to formally abate the 2016 delinquent taxes, penalty and interest of approximately \$1,753.11, with the final amount to be determined by the Treasurer's office.

Upon your review please notify the property owner of this action.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc Guru Nanak Dev-Ji Sikh Temple of Utah

2301 W 7800 S
West Jordan, UT 84088

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

9.23

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: R & T Investments LC, parcels 22-31-304-001 and 22-31-302-100-4002, claims SL County failed to extract acreage for dedicated public roads at the time of recording and is requesting an exemption of the roads for 2016. (Recommend grant).

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered the request on the above mentioned parcels. The committee recommends the request be granted.

Claimant states the County failed to extract the acreage for the publicly dedicated roads when the East Town Village in Sandy plat was recorded in 2015, resulting in a 2016 taxable parcel (22-31-302-100-4002). The parcel has split and the new tax calculated by the Treasurer includes the roads they will not extract.

The Assessor's office reviewed the request and verified the public roads should have been extracted in the acreage and will exempt the portion of the parcel dedicated to the public roads from the time of recording, to reduce market value and abate the tax liability.

Based on the available evidence, the Committee recommends that the request to exempt the public roads from the 2016 taxable parcel be granted. An abatement of approximately \$7,415.94 with a recalculation of penalty and interest of the remaining balance applied to the 2017 child parcel with the Treasurer's office to make the final calculation.

Upon your review, please notify the Claimant of your decision.

Sincerely,



Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer R & T Investments, LC

51 W Center St #400
Orem, UT 84057

Cottonwood Title

Attn: Michael Chabres
1996 E 6400 S Suite 120
SLC, UT 84121



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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: John Teerlink, Holladay City Planner, claims parcel 22-10-229-091 was recorded in error and is requesting a correction and an abatement of unpaid taxes for 2013. (Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

Claimant states the Recorder failed to correctly dedicate a portion of the roadway during the recording of the Poulos Estates Subdivision in 2012, which became a taxable parcel. The parcel was dedicated via the sub plat and never vacated resulting in a tax bill to the original owner. A deed was recorded transferring ownership to the City of Holladay in 2014 and the parcel became owner exempt. The City of Holladay is requesting an abatement of the 2013 taxes.

The Recorder's office verified the plat shows the area they wanted to dedicate as roadway but it was not included in the legal description perimeter, it was outside the description, which created the remnant taxable parcel. The Claimant recorded a quit claim deed transferring ownership from Poulos in 2014, and the owner exemption was granted at that time.

Based on the available evidence, the Committee recommends that the request for the 2013 tax year be denied. There is no evidence of a County error in the creation of this taxable parcel for 2013. For future exemptions, the plat should be amended and a declaration recorded incorporating this parcel into common area.

Upon your review, please notify the Claimant of your decision.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer City of Holladay
Attn: John Teerlink
2580 S. 2800 E.
Holladay, UT 84117-4445



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

December 12, 2017

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

Attn: Steve DeBry, Chair

RE: Millcreek Cove Condominium Association claims parcel 16-36-303-025 was miscoded and is requesting a correction and a refund of overpaid taxes for all prior years.
(Recommend Deny).

Council Members:

The Property Tax Committee, at a meeting on November 30, 2017, considered the request on the above mentioned parcel. The committee recommends the request be denied.

Research by the Recorder's office determined that while the parcel was once part of the legal description for the Home Owner's Association (HOA) common area, a subsequent recording reduced the common area acreage and excluded the subject parcel from the HOA legal description. Even though the parcel is currently, and has been in the ownership of the HOA, the Committee feels that the subject parcel should be included in the HOA common area legal description in order to qualify as HOA exempt.

Based on the available evidence, the Committee recommends that the request for the homeowner's exemption for the 2013 to 2016 tax years be denied. In order for future HOA exemptions on the parcel to be granted, the Committee recommends either the filing of an amended plat or the recording of a declaration that incorporates this parcel into the common area legal description. Please contact the Recorder's office at 385-468-8145 for detailed information on how to proceed.

Upon your review, please notify the Claimant of your decision.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

Cc Salt Lake County Treasurer
Salt Lake County Assessor

Millcreek Cove Condo Association

2098 S Cottage Pines Cv
SLC, UT 84121-5284

GAF Properties V, LLC

Attn: Linda Peterson
7188 F 6525
SLC, UT 84121