

9.1  
February 15, 2018



Salt Lake County Council  
Attn: Aimee Winder Newton, 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

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

Dear Council:

Re: Tax Sale Listing Adjustments

As in prior years, it may be appropriate to adjust taxpayer records on properties listed for final tax sale in circumstances such as the following:

- (1) County error has resulted in or contributed to listing the property for final tax sale and assessment of the tax sale fee;
- (2) Receipt of payment bearing a timely postmark after the tax sale listing is compiled for final tax sale;
- (3) Notification of a bankruptcy petition filing;
- (4) Other conditions or circumstances in which the best human interest and the interests of the state and county are served by the waiver of or reduction in the fee pursuant to County Ordinance 3.67.

Council authorization to waive the \$250 Tax Sale Administrative Fee and adjust interest accordingly on any such parcel without obtaining specific parcel-by-parcel authorization is hereby requested for the 2018 Final Tax Sale. This procedure will allow us to efficiently resolve many taxpayer issues "on the spot", thus providing better service to the taxpayers of Salt Lake County.

Please authorize the Auditor to remove such parcels from the tax sale listing upon receipt of a validated redemption certificate or notification of a bankruptcy petition filing. In addition, please authorize the Treasurer to add to the tax sale listing those properties whose payments were not honored by the payer's financial institution and are otherwise eligible for Tax Sale.

Thank you for your favorable consideration of this request.

Sincerely,

K. Wayne Cushing  
Salt Lake County Treasurer

KWC/lid  
wvtaxsalefee



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **2017 Timely Tax Relief (7.1)**

Council members:

The Property Tax Committee, at a meeting February 15, 2018, reviewed applications filed for consideration of 2017 Timely Tax Relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

att

cc County Treasurer  
Treasurer-Abatement Office  
Assessor-Chad Hughes

7.1  
2017 Timely Tax Relief  
February 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	CB	Indgnt	Hrdshp	Eff. Date
2017	A CP	16-28-405-028	Andrianov, Gregory Y		Approve		9/1/2017
2017	29	<del>14</del> -36-379-008	Aplanalp, Velma A	Deny	Deny		
2017	13	16-21-276-016	Barber, Sharleen H	Deny		Deny	
2017	26	MH#202335	Broadhead, Araina		Deny	Deny	
2017	61	21-10-256-002	Carrillo, Ernest	Approve			9/1/2017
2017	ACO	16-26-481-004	Coulam, Emily T	Deny			
2017	14	16-19-257-013	Draper, Ted E		Deny		
2017	61	21-16-384-010	Gallegos, Richard D			Deny	
2017	24	15-27-208-002	Gioielli, Rosemary		Deny		
2017	13	16-06-103-086	Gonzales, Richard E	Approve			9/1/2017
2017	37	21-27-276-002	Haskell, Maria	Deny			
2017	ABQ	21-07-379-010	McMullin, Dorain L		Approve		9/1/2017
2017	29	14-36-177-011	Olsen, Tera W		Deny		
2017	21	21-13-431-026	Partridge, Richard E			Approve	9/1/2017
2017	82	22-09-251-097	Reed, James H	Deny		Deny	
2017	13	16-17-278-025	Scott, Vicki L	Approve	Deny		9/1/2017
2017	55	28-28-378-006	Sielhorst, John D	Approve	Approve		9/1/2017
2017	13	08-35-103-077	Smith, Alicia		Approve		9/1/2017
2017	37Z	20-24-302-040	Sosa, Benito			Deny	
2017	ABR	20-12-179-009	Tvedtnes, Regine J	Deny			
2017	55	28-31-377-001	Vasic, Patricia H	Deny			



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **2017 Late Tax Relief (7.2)**

Council members:

The Property Tax Committee, at a meeting February 15, 2018, reviewed applications filed for consideration of 2017 late tax relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances. Any outstanding balances after tax relief are subject to late payment penalties and interest.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

att

cc County Treasurer  
Treasurer-Abatement Office  
Assessor-Chad Hughes

7.2  
2017 Late Tax Relief  
February 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Hrdshp	Eff. Date
2017	24	21-05-430-023	Arnoldus, Glen	Approve	11/22/2017
2017	13	16-08-102-016	Barta, Deetta L	Approve	11/28/2017
2017	21	21-01-477-032	Nielsen, Charles W	Deny	
2017	21	21-13-480-019	Salas, Christine	Approve	11/6/2017



9.4

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **Other Years Late Tax Relief (7.2a)**

Council members:

The Property Tax Committee, at a meeting February 15, 2018, reviewed applications filed for consideration of other years late tax relief. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances. Any outstanding balances after tax relief are subject to late payment penalties and interest.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

att

cc County Treasurer  
Treasurer-Abatement Office  
Assessor-Chad Hughes

7, 2a  
Other Years Late Tax Relief  
February 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Hrdshp
2016	17	22-05-179-023	Smith, Kraig L	Deny



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: 2017 Veteran Exemptions Filed (7.3)

Council members:

The Property Tax Committee, at a meeting February 15, 2018, reviewed applications for consideration of 2017 Veteran's Exemptions. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

att

cc County Treasurer  
Treasurer-Abatement Office  
County Assessor



7.3  
2017 Veteran Exemptions  
February 15, 2018

<b>Tax Yr.</b>	<b>Tax Dist</b>	<b>Parcel #</b>	<b>Name</b>	<b>Vet. Res. Ex. \$</b>	<b>Eff. Date</b>
2017	61	21-08-477-014	Hyde, Jesse D	Approve	9/1/2017
2017	35	28-16-451-007	Kimball, Paul D	Approve	9/1/2017
2017	61	21-09-357-002	Palacios, Sergio	Approve	9/1/2017
2017	13	1618-410-004	Parkin-Urquhart, Dayna R	Deny	



9.6

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: 2017 Active Duty Exemptions Filed (7.4)

Council members:

The Property Tax Committee, at a meeting February 15, 2018, reviewed applications for consideration of 2017 Active Duty Exemptions. The attached list includes the recommendations of the Committee.

Upon your approval, please authorize the Salt Lake County Treasurer and the Assessor to abate taxes according to the attached list and to refund credit balances.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

att

cc County Treasurer  
Treasurer-Abatement Office  
County Assessor

## 7.4

## 2017 Active Duty Exemptions

February 15, 2018

<b>Tax Yr.</b>	<b>Tax Dist</b>	<b>Parcel #</b>	<b>Name</b>	<b>Active Duty Exemption</b>
2017	24Q	20-24-255-022	Rose, Cory M	Deny



9.7

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2013-2016 Hardship Settlement for Glen Arnoldous,  
Parcel # 21-05-430-023. Abate \$ 562.40 for 2013, \$575.21 for 2014, \$445.09 for 2015, and  
\$107.83 for 2016 in real property taxes and settle tax delinquencies for \$ 166.07.  
Effective: 11/22/17.

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for a 2013-2016 hardship settlement of real property tax delinquencies on parcel # 21-05-430-023. The Committee recommends that hardship relief in the amount of \$ 562.40 for 2013, \$575.21 for 2014, \$445.09 for 2015, and \$107.83 for 2016 in real property taxes be abated, based on the effective date, if the remaining amount of \$ 166.07 is paid by March 15, 2018.

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax as indicated, effective 11/22/17, and accept payment of \$ 166.07 as payment in full if received by March 15, 2018. If not paid by March 15, 2018, this settlement will be invalid.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Glen Arnoldous

A black rectangular redaction box covering several lines of text, likely an address. The visible text above the box is 'Glen Arnoldous' and below it is 'West Valley, UT 84119'.



9.8

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2017 Hardship Settlement for Irmgard A. Nielson,  
Parcel # 16-08-253-018. Abate \$ 117.00 for 2017 in real property taxes and settle tax  
delinquencies for \$ 1,512.31. Effective: 12/29/17.

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for a 2017 hardship settlement of real property tax delinquencies on parcel # 16-08-253-018. The Committee recommends that hardship relief in the amount of \$ 117.00 for 2017 in real property taxes be abated, based on the effective date, if the remaining amount of \$ 1,512.31 is paid by March 30, 2018.

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax as indicated, effective 12/29/17, and accept payment of \$ 1,512.31 as payment in full if received by March 30, 2018. If not paid by March 30, 2018, this settlement will be invalid.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Irmgard A M Nielson

1000 E Sunnyvale Ave  
Salt Lake City, UT 84102-3726



9.9

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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Ruth H. Byers,  
Parcel # 14-29-406-003

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,159.88

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Ruth H. Byers at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Ruth H Byers

1285 S R 10th St  
Magna, UT 84044



9.10

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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Helen S. Clayton,  
Parcel # 22-10-205-021

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 711.00
Approve	Local Circuit Breaker	\$ 460.91

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Helen S. Clayton at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Helen S Clayton

1935 W 13850 S  
Riverton, UT 84065



9.11  
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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Daniel K. Eng,  
Parcel # 21-26-426-053

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,385.00

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Daniel K. Eng at the address listed below.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Daniel K Eng

3425 Carnegie Dr #111  
Salt Lake City, UT 84119





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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Zachary Foote,  
Parcel # 21-23-451-079

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 722.96

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund the credit to Integrated Title Services.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Zachary Foote  
6204 W 13100 S  
Herriman, UT 84096

Integrated Title Services

4020 W Daybreak Parkway Suite 120  
South Jordan, UT 84099



9.13

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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Stuart L. Higham,  
Parcel # 15-32-354-026

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 613.29

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Stuart L. Higham at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Stuart L Higham

1891 W Patricia Ave  
Walla, WA 99164



9.14

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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Jack C. House,  
Parcel # 14-36-252-031

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 788.67

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Jack C. House at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Jack C House

1744 S Bannock St  
West Valley, UT 84120



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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Gene G. Ivie,  
Parcel # 21-03-204-004

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 249.17

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Gene G. Ivie at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Gene G Ivie  
% Gloria Josephsen

2505 Oak Hill Dr  
Spanish Fork, UT 84601



9.16

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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Paul H Kasteler,  
Parcel # 22-22-426-054

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,062.53

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and apply the credit to the parcel.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Sherrie W and Paul H Kasteler



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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Elmer M. Martinez,  
Parcel # 15-32-456-008

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 982.12

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Elmer M. Martinez at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Elmer M Martinez

202 S 300 W  
West Valley, UT 84115

9.18

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Isolde B. Merrill,  
Parcel # 22-33-355-019

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 711.00
Approve	Local Circuit Breaker	\$ 445.39

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to GT Title Services at the address listed below.

Sincerely,



Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

GT Title Services Inc

5735 S Commerce Dr, Ste 150  
Salt Lake City, UT 84107



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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Veteran Exemption for Rachal Patton,  
Parcel # 16-16-478-010

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 2,437.56

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Rachal Patton at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Rachal Patton

553 E 1100 N  
Ogden, UT 84404





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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Linda E. Smith,  
Parcel # 16-21-253-018

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Deny	Circuit Breaker	--
Approve	Indigent	\$ 711.00

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to Linda E. Smith at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Linda E Smith

220 Borealis Pl  
North Ogden, UT 84402



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

February 15, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Verla D. Vigil,  
Parcel # 22-26-103-028

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 711.00
Approve	Local Circuit Breaker	\$ 923.11

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and apply the credit to the parcel.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

Verla D Vigil

72585-1600  
Salt Lake City, UT 84121-1712



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

February 27, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Second Chance for Homeless Pets to grant a property tax exemption as a charitable organization for the 2013-2016 tax years on parcels 22-06-127-003 and 22-06-127-004. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018 considered a request to apply a property tax exemption as a charitable organization for the 2013-2016 tax year on the above mentioned parcels. The committee recommends the request be granted.

The Claimant filed an application for exemption on November 7, 2017 along with supportive documents substantiating their claim. The 2017 request was approved by the District Attorney's office and the 2013-2016 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 2013-2016 tax year, with a proration from the purchase date of June 24, 2013 to December 31, 2016, for the real property. The personal property has been exempt since 2013. A refund amount of approximately \$16,438.38 would be applicable along with any necessary adjustment for penalty and/or interest paid or accrued, 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 Second Chance for Homeless Pets

~~200 East Garden Lane~~  
~~Salt Lake City, UT 84143~~

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



9.23

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

February 27, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendation, count of six)

Council Members:

The Property Tax Committee, at a meeting February 15, 2018 reviewed six requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty was appropriately imposed and should be upheld for all of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Upon your review please notify the Salt Lake County Treasurer of your final action.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc County Treasurer

**5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 6)**  
**For late payment of the 2017 or prior year's Real Property Tax**  
**TO THE PROPERTY TAX COMMITTEE for the 2/15/18 MEETING**

<b>Rec'd</b>	<b>Petitioner (Owner of Record)</b>	<b>Parcel Number</b>	<b>Recommendation</b>
1/4/2018	Petersen, Stanford B; TR (P FAM TRUST)	16-27-306-002	Deny
1/8/2018	Chun K. Kim (Master Dental Lab, LLC)	16-32-351-006 16-32-351-007	Deny
1/8/2018	Laura Fuller (Fuller, Laura N & Ellsworth, Laurett N; TC)	22-26-477-035-1005	Deny
1/8/2018	Cacciatore, Andrea S B	21-33-305-027	Deny
1/18/2018	Durham, Murray S & Micheline C; TC	34-16-105-013	Deny
2/5/2018	Renderos, H Stanley & Mayra M; JT	28-20-252-016	Deny



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: REINSTATEMENT OF DEFERRAL - MAY 2018 TAX SALE  
Burrell, Christopher, Parcel # (29) 14-27-428-002-0000  
(Recommend Denial)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered reinstatement in the tax deferral program. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee.

The Committee regrettably recommends denial of reinstatement in the deferral program and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

This decision does not preclude an applicant from requesting reinstatement in the deferral program at a later date. In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Upon your approval, please notify the applicant of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Christopher Burrell

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



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Cook, Joseph, Parcel # (13) 16-09-256-021-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regrettably recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Joseph Cook

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



924

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Eriksson, Malia, Parcel # (24) 21-05-104-049-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Malia Eriksson

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





9.27

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Hall, Kim C., Parcel # (13) 15-12-476-012-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Kim C. Hall

A redacted signature, likely for Kim C. Hall, with the name written above a thick black horizontal bar.



9.28

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Hoffmann, Shelly, Parcel # (37) 21-27-302-022-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Shelly Hoffmann  
[Redacted]  
[Redacted]



9.29

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Kartchner, Junada Fern, Parcel # (ABY) 14-30-401-002-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Junada Fern Kartchner

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



9.30

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Mukhtar, Muhammad, Parcel # (ACN) 16-31-382-043-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regrettably recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Muhammad Mukhtar  
[Redacted]  
[Redacted]



9.31

Council-Tax Administration  
Liz Fehrman  
Tax Administrator

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: NEW TAX DEFERRAL - MAY 2018 TAX SALE  
Olsen, Tera W., Parcel # (29) 14-36-177-011-0000  
(Recommend Denial)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered acceptance into the tax deferral program. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee.

The Committee regrettably recommends denial of a hardship deferral at this time and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018. This decision does not preclude an applicant from requesting consideration of a hardship deferral at a later date.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please notify the Salt Lake County Treasurer and the applicant of your decision.

Sincerely,

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

Liz Fehrman, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Tera W. Olsen

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



9.32

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Roden, Patty, Parcel # (24) 15-28-104-005-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Patty Roden

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



9.33

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: ROLL 2017 REAL PROPERTY TAX AND GARBAGE FEE DELINQUENCIES AS OF 01/01/2018 AND CONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Sevy, Traci Anne, Parcel # (61) 21-10-251-029-0000 Categories, 202 & 227  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. The Committee recommends continuation of this deferral subject to the following conditions:

1. The balance of the 2017 real property tax and garbage fee delinquencies be added to the deferral;
2. Continued monthly payments of \$125.00 applied first to Category 227 then 202;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement to determine eligibility for continuation in the program.

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 and Auditor to continue the appropriate notation to defer this property from the May 2018 Tax Sale. Please notify the deferral participant of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Traci Anne Sevy

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



9.34

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: ROLL 2017 REAL PROPERTY TAX DELINQUENCIES AS OF 01/01/2018 AND CONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Sielhorst, John D., Parcel # (55) 28-28-378-006-0000, Category 202  
**(Recommend Approval with Conditions, effective 1/1/2018)**

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. The Committee recommends continuation of this deferral subject to the following conditions:

1. The balance of the 2017 real property tax delinquencies be added to the deferral;
2. Continued monthly payments of \$150.00 applied first to Category 214 which is not included in the deferral;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement to determine eligibility for continuation in the program.

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 and Auditor to continue the appropriate notation to defer this property from the May 2018 Tax Sale. Please notify the deferral participant of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

John D. Sielhorst

A redacted signature, represented by a thick black horizontal bar.





7.36

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Skougard, Timothy Alan, Parcel # (24) 15-30-176-012-0000  
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Timothy Alan Skougard

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



9.37

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: DISCONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Steele, Michael T., Parcel # (13) 16-21-453-003-0000  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. Participant continuation in the deferral program is based on continued eligibility and performance in meeting criteria established in payment plans previously approved by the Salt Lake County Council.

The participant above has not met the terms of their deferral agreement. The Committee regretfully recommends that the deferral be discontinued and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018.

In order for the deferral to be reinstated, the participant must contact the Abatement Office, pay any amounts necessary, and fulfill all requirements to be in compliance with their deferral agreement.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please authorize the County Treasurer and County Auditor to make the appropriate notation to remove the deferral flag.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Michael T. Steele

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



9.38

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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: ROLL 2017 REAL PROPERTY TAX DELINQUENCIES AS OF 01/01/2018 AND CONTINUATION OF DEFERRAL – MAY 2018 TAX SALE  
Wilson, Arnold, Parcel # (35B) 28-05-129-002-0000, Category 202  
**(Recommend Approval with Conditions, effective 1/1/2018)**

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, reviewed existing deferrals for continuation. The Committee recommends continuation of this deferral subject to the following conditions:

1. The balance of the 2017 real property tax delinquencies be added to the deferral;
2. Continued monthly payments of \$150.00 applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement to determine eligibility for continuation in the program.

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 and Auditor to continue the appropriate notation to defer this property from the May 2018 Tax Sale. Please notify the deferral participant of your decision.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Arnold Wilson



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

February 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: NEW TAX DEFERRAL - MAY 2018 TAX SALE  
Zavala, Regino Z., Parcel # (30M) 21-25-303-006-0000  
(Recommend Denial)

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered acceptance into the tax deferral program. The property was pulled from the 2017 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee.

The Committee regrettably recommends denial of a hardship deferral at this time and that the property be certified for the May 2018 tax sale if the outstanding balance is not paid by March 15, 2018. This decision does not preclude an applicant from requesting consideration of a hardship deferral at a later date.

An administrative fee of no less than \$250.00 will be added to any property that is certified for sale. The final tax sale is tentatively scheduled for May 24, 2018.

Please notify the Salt Lake County Treasurer and the applicant of your decision.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Regino Z. Zavala

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



9.40

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

February 22, 2018

The Salt Lake County Council  
2001 South State, N 2200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2016 Veteran Exemption for David G. Hahn,  
Parcel # 21-28-454-024

Council Members:

The Property Tax Committee, at a meeting on February 15, 2018, considered an application for prorated 2016 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 740.38

Upon your approval, please authorize the Salt Lake County Treasurer to abate the property tax and refund any credit balance to David G. Hahn at the address listed below.

Sincerely,

Liz Fehrmann, Chair  
Property Tax Committee

cc: Treasurer  
Treasurer - Abatement Office

David G Hahn

4531 W South Jordan Parkway  
South Jordan, UT 84000

9.471  
February 21, 2018



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): 15-02-334-007-0000  
Name: Charles D & Alma G Davis

Dear Council:

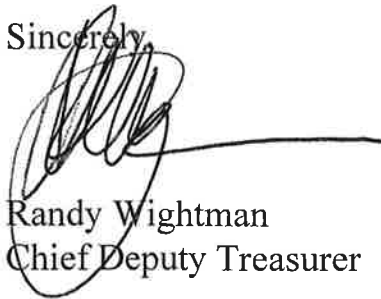
According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative 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

9.42



**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

February 22, 2018

Salt Lake County Council  
Attn: Aimee Winder Newton  
**Building Mail**

Re: Payment of the Utah Division of Wildlife Resources in lieu of Taxes for 2017

Dear Chairman Winder Newton:

We would like to request approximately 10 minutes on the March 13, 2018 Committee of the Whole agenda at 3:00 pm. Jason Vernon of the Utah Division of Wildlife Resources will present their payment for in lieu of taxes for 2017.

Thank you for your favorable consideration of this request.

Sincerely,

K. Wayne Cushing  
Salt Lake County Treasurer

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