

**SALT LAKE COUNTY BOARD OF EQUALIZATION  
HEARING RECORD**

<b>PARCEL NUMBER</b>	15-36-427-029-0000	<b>APPEAL NUMBER</b>	Appendix	<b>NAME</b>	MONTGOMERY PROPERTIES, LLC
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**PROPERTY TYPE: 590****ASSESSOR'S VALUATION: \$1,264,200****ASSESSOR'S REVISED VALUATION: \$N/A****APPELLANT'S REQUESTED VALUE: \$N/A****TAX YEAR: 2012****HEARING DATE: January 10, 2018****RESPONDENT PRESENT: Yes****APPELLANT PRESENT: Yes****SUBJECT**

The subject property is a storage warehouse, built in 2011, and is located at 40 West 3900 South, Salt Lake City, Utah, construction class C, rental class B, with a total 20,400 rentable square feet, 27% of which is office area, on a parcel of land of 1.00 acre. Appellant's evidence supports this description of the property.

**APPELLANT'S EVIDENCE**

Appellant purchased the subject property recently, indicating it was purchased on August 1, 2016. During the 2017 reappraisal, it was discovered that the improvements had not been added to the parcel record, so the property was Appendix assessed for 2016, 2015, 2014, 2013, and 2012.

Appellant submitted a letter as the only evidence, which states it is unfair that he has to pay the taxes for the escaped property for time periods when he did not own the real property. The only evidence of value of the subject property submitted was the purchase of the subject, but Appellant argued that he should not be responsible for the property taxes for the periods prior to his purchase of the property.

**ASSESSOR'S EVIDENCE**

The Assessor's office also did not present an estimate of value, but said they discussed it with the District Attorney's office, which said their opinion is: "That the escaped property assessment is a valid assessment on the property regardless of who may be the owner. As such, the assessment constitutes a lien with priority over all other encumbrances. The assessment must be paid or the lien will be enforced by the County. The letter submitted by the owner raises no argument that would invalidate the assessment and resulting lien. Certainly, this opinion does not alter any claims the current owner may have against the prior owner of the property for the tax, but the existence or nonexistence of such claim have no impact on the legality of the assessment and the resulting lien."

The Assessor's office provided a copy of the Certificate of Occupancy issued by the City of South Salt Lake on November 15, 2010.

**FINDINGS & CONCLUSIONS**

The County Assessor is required by statute to determine the fair market value of the subject property as of the lien date of January 1, 2017. The original valuation determined by the County Assessor is presumed by law to be correct unless the Appellant (1) demonstrates that the assessed value of the subject property contains error; and (2) provides the Board of Equalization with a sound evidentiary basis for reducing the original valuation to the amount proposed by Appellant. *Nelson v. Board of Equalization of Salt Lake County*, 943 P. 2d 1354 (Utah 1997), *Utah Power & Light Co. v. Utah State Tax Commission*, 590 P. 2d. 332 (Utah 1979). In this case, Appellant is requesting a change in the assessed value from the original assessed value established by the Salt Lake County Assessor, and thus bears the burden of proof to first show error in the Assessor's original assessed value. If the evidence, taken as a whole,

2  
indicates error in the original assessed value, Appellant bears a second part of the burden of proof to provide a sound evidentiary basis for the new requested value.

The evidence is conclusive that the improvements on the property have been in existence since 2010, and taxes should have been paid on such improvements since that time. The improvements were inadvertently omitted from the tax rolls. Consistent with County Bd. Of Equalization v. State Tax Comm'n 789 P.2d 291 (Utah 1990), Appellant received constructive notice that the building had not been assessed. Those improvements did constitute "escaped property" within the meaning of the statutes, and were timely assessed. Although no specific evidence was presented regarding the taxes on the land being paid, it appears that the taxes on the land were likely paid, but no taxes have been paid on the improvements as is required by law. The improvements are therefore "escaped property" and the taxes thereon are due and owing.

Utah Code Ann., Section 59-2-217 and 59-2-309 provide that any escaped property may be assessed as far back as 5 years. Utah Code Ann. Section 59-2-1004 provides that assessed values may be appealed to the County Board of Equalization on or before "September 15 of the current calendar year." An appeal for 2017 was timely filed, and it is the understanding of the hearing officer that a stipulation has been entered for 2017. Timely appeals were also filed relative to the assessment for tax years 2012, 2013, 2014, 2015, and 2016. However, the only evidence presented was the assertion that the subject property was purchased on August 1, 2016 for \$1,450,000. The assessment for each tax year in question was less than \$1,450,000.

Arguments regarding the party responsible for the payment of taxes are inconsistent with the statutory purpose of the Board of Equalization. The Board is tasked with determining the fair market value of the subject property as of January of the tax year in question. Consequently, it is determined that such claims must fail as the Board lacks jurisdiction to relieve Appellant of the burden for paying the taxes associated with the assessment of the escaped property.

It is also determined that the Salt Lake County Assessor's office made an assessment for the improvements on the subject property, and that such improvements constituted escaped property. Such escaped property assessments were appropriately made. It is further determined that the Appellant's evidence has failed to show error in the assessment as the assessed value for each year was less than the 2016 purchase price.

Accordingly, it is determined that the evidence presented by Appellant is insufficient to demonstrate that there was an error in the original assessed value, and the evidence presented by Appellant is also insufficient to meet the burden of proof to establish an alternate value.

Based on the foregoing, it is recommended that the Board of Equalization deny an adjustment from the original assessed value of the subject property and that the assessed values for the subject years be sustained for tax years 2012 through 2016.

RECOMMENDED VALUE			
ORIGINAL MARKET VALUE	\$1,264,200	PROPOSED VALUE BASED ON FACTS	\$1,264,200
TYPE OF RECORD		SIGNATURE	
<input type="checkbox"/> ADMINISTRATIVE REVIEW <input checked="" type="checkbox"/> HEARING		Dated: <u>March 6<sup>th</sup></u> , 2018 SIGNED: <u>[Signature]</u> #21	



# Salt Lake County Board of Equalization

## Assessor's Proposed Conference Record

Real Property  
ASR 22C - 2017

Parcel Number	15-36-427-029-0000
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Appeal Number	Appendix
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Appraiser Number	805
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Date	11/22/2017
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Original Market Value	\$1,264,200
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Proposed Market Value	\$1,264,200
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### Subject Property

Property Type – Storage Warehouse

Location – 40 West 3900 South

Site – 1.00 Acres

Land to Building Ratio – 2.33

Year Built – 2011

Condition – Very Good

Rentable Square Feet – 20,400

Rental Class – B

Construction Grade – Good

Construction Class – C

Story Height – 24'

Percent Office – 27%

Is there excess vacancy? – No

Is there excess/surplus land? – No

Are there associated parcels? – No

Is cap rate loaded? – No

### Assessor Notes

The subject property is an office warehouse built in 2011 consisting of 20,400 rentable square feet of which 27% is office. The building is considered a Construction Class C, a Construction Grade of Good and has an overall Condition of Very Good.

During the 2017 industrial reappraisal it was discovered that the improvements had not been added to the parcel record, so the property was Appendix for 2016, 2015, 2014, 2013, and 2012 for the escaped property.

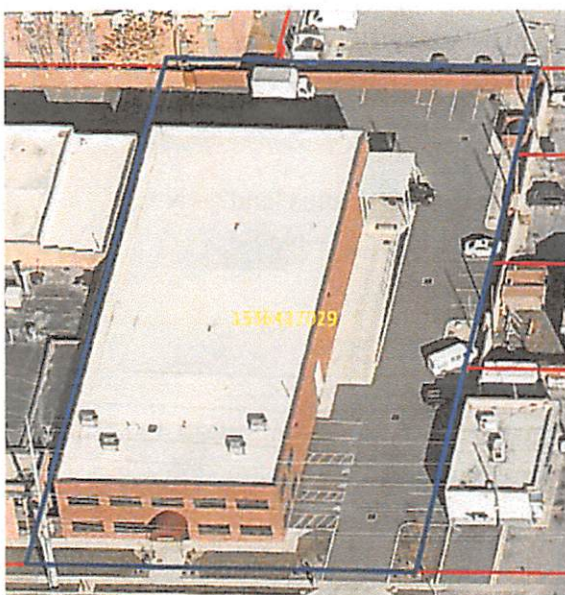
The appellant has submitted a letter as his only piece of evidence which states in a nutshell that it is unfair that he has to pay the taxes for the escaped property when he did not own the real property. The appellant has provided no value evidence, he is just arguing that he should not be responsible for the taxes owed.

I reached out to the Tim Bodily and Kelly Wright with the DA's office for Salt Lake County to get some clarification regarding escaped property. Their opinion is:

"That the escaped property assessment is a valid assessment on the property, regardless of who may be the owner. As such, the assessment constitutes a lien with priority over all other encumbrances. The assessment must be paid or the lien will be enforced by the County. The letter submitted by the owner raises no argument that would invalidate the assessment and resulting lien. Certainly, this opinion does not alter any claims the current owner may have against the prior owner of the property for the tax, but the existence or nonexistence of such claims have no impact on the legality of the assessment and the resulting lien."

**Recommendation:**

It is recommended that NO CHANGE be made to the 2016 valuation as explained above.

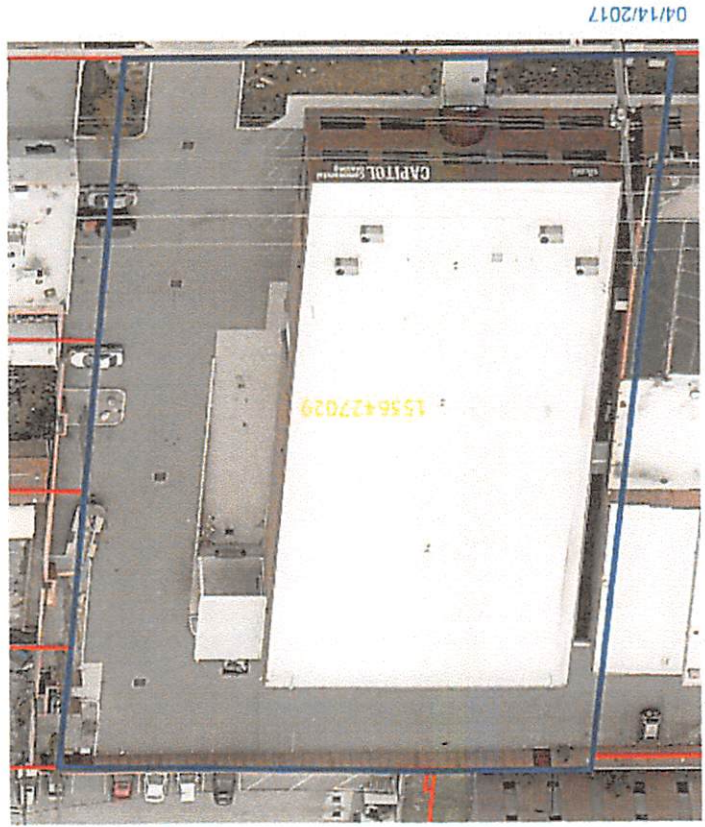


11/26/2011



04/17/2010







SCANNED

2/9/18

6

ADDITIONAL  
EVIDENCE

CITY OF SOUTH SALT LAKE  
Certificate of Occupancy

RECEIVED

FEB 09 2018

OFFICE OF THE  
COUNTY AUDITOR

This certificate issued pursuant to the requirements of Section 110.2 of the International Building Code certifying that at the time of issuance this structure was in compliance with the various ordinances of the city regulating building construction or use. For the following:

Bldg Permit No:10-017 Building Address: 30 West 3900 South

Owners of Building: Lone Rock Properties

Owners Address: South Salt Lake City, Utah 84115

Scope of Work: New Commercial Building

Building Code Edition: 20076 International Building Code

Parcel No: 15-36-427-029

Occupancy Group: B-F1 Construction Type: V-B Use Zone: CC

Occupant Load: 132 Sprinkler System: Yes

Sprinkler System Required: Yes

Special Stipulations/Conditions: None

LARRY SUGGARS  
Building Official

November 15, 2010



Post in a conspicuous place

October 25, 2017

Salt Lake County Assessor  
2001 State St, Room N2-955  
Salt Lake City, UT 84114-7421

RE: Parcel #: 15-36-427-029  
APPEAL of the Escaped Property Tax Assessment  
APPEAL of the Valuation of the Property Tax for 2017

To Whom It May Concern:

**APPEAL #1 – ESCAPED PROPERTY TAX ASSESSMENT**

Montgomery Properties ("MP"), and Scott Montgomery, owner of MP, are appealing the Escaped Property Tax Assessment for the following reasons:

- 1. The period of time for the "Escaped Property Tax".**  
2012, 2013, 2014, 2015, 2016 (see attached)
- 2. The industrial building was built in 2011.**  
The building on this parcel of land was completed sometime in 2011. This was indicated on the notice of Escaped Property Tax letter. (see attached)
- 3. Permit for constructing the building existed.**  
The original owner and builder of the building obtained a permit from South Salt Lake City, and when completed, obtained a Certificate of Occupancy.
- 4. The County did not receive notice of the Certificate of Occupancy.**  
Based on many conversations with various County employees, I learned that the County did not receive notification from South Salt Lake City of the permitted and completed building. One County employee said that this does happen from time to time. Had the County learned of the building when it was completed, this matter would never have occurred.

**5. MP was not the owner of the property during the period of the "Escaped Property Tax."**

MP purchased the property on July 29, 2016...MP did own the property for five months in 2016. Therefore, MP did NOT own the property for 55 months out of the 60 months.

**6. When MP purchased the property, the title company did a title search and found no liens on the property for past due property taxes.**

MP used First American Title as their title company when preparing to close on the property. First American performed their searches, and found no liens on the property including no liens from the County for property taxes due. First American used the property taxes paid in 2015 in their calculation of the prorating of the property taxes for 2016.

**7. Taxes for 2016 seemed like a reasonable amount.**

The amount of 2016 property taxes as determined by First American Title seemed like a reasonable amount because it was consistent with another industrial property MP owned about a mile away (and in South SLC). As a matter of fact, the property in this appeal, the 2016 taxes were higher on a square footage basis than the other property owned by MP.

One County employee told me that "I should have known the property taxes were wrong and should have been a lot more than I was told at closing." I think this County employee was incorrect in stating that I should have known the taxes were too low. As stated in the above paragraph, the taxes seemed reasonable to me.

**8. MP had no knowledge of the "Escaped Property Tax".**

MP did not know anything about this Escaped Property Tax until contacted by the County in 2017.

**9. This type of Escaped Property Tax Assessment has never occurred in the County before.**

When talking to several County representatives, I learned that this specific type of Escaped Property Tax has never occurred before in the history of



the County. What is unique in this case is that the current property owner was not the same property owner who owned the property during the period of the Escaped Property Tax. In all other County cases of Escaped Property Tax, the owner who "escaped" the property tax, was still the owner when the Escaped Property Tax was discovered. Therefore, the method of collecting the property tax was very clear and simple.

However, in my case, the County employees said that they had no other method of collecting the Escaped Property Taxes except to assess since I was the current owner. The County employees said that there was no County procedure in place for the County to collect the property taxes from the past owner of the property. They all said I would have to appeal in order to avoid paying the taxes.

**10. Various County employees stated that it does not seem correct that MP should have to pay the Escaped Taxes.**

As I have stated previously, I talked to many various County employees regarding this matter. And all of these County employees, to a person, said it did not seem right that MP should be required to pay these Escaped Property Taxes. But they said my only recourse was to appeal.

**11. MP did pay the property taxes assessed for 2016.**

MP was assessed for the 2016 property taxes on this exact parcel in the amount of \$3,829.99 (please see attached). MP paid this amount in full on November 15, 2016. In all my conversations with County employees, no one has even recognized this 2016 assessment and my payment.

**12. County tax assessment document indicated that a detailed review of the property occurred in 2012.**

On the 2016 property tax assessment, the County indicated the following:

***"A DETAIL REVIEW OF PROPERTY CHARACTERISTICS WAS  
CONDUCTED FOR THIS PROPERTY IN 2012."***

(Please see copy attached)

So, it is obvious to all that since there was a detailed review of the property in 2012, the reviewer/assessor would have noticed a building on

the property. And this Escaped Property Tax would never have occurred. I think you will agree that the Escaped Property Tax should have been caught in 2012, not in 2016.

**13. Collection of Escaped Property Tax should not fall to the current owner.**

The burden of collecting the Escaped Property Taxes should not fall upon MPI. As indicated in all the above points, there have been numerous oversights, mistakes in this matter...by the County, South SLC, and the previous owner. MP should not be the one to pay for those mistakes and oversights. Those who made those mistakes should be responsible.

And just because the County does not have a procedure or remedy in place for this type of never-occurred-before Escaped Property Tax, that SHOULD NOT THEREFORE MEAN THAT THE CURRENT PROPERTY OWNER IS RESPONSIBLE. The current owner should not be responsible for all the mistakes and oversights that occurred during the ownership by the previous owner. The County should take this opportunity to establish new procedures or remedies for this type of Escaped Property Tax.

**APPEAL #2 – VALUATION OF THE PROPERTY TAX FOR 2017**

Montgomery Properties ("MP"), and Scott Montgomery, owner of MP, are appealing the Valuation of the Property Tax for 2017 for the following reasons:

**1. The Market Value of this assessed property on 2017 assessment is \$2,125,000.**

**2. The valuation of this property as of September 11, 2017 was significantly less!**

According to the Escaped Property Tax Assessment notice dated September 11, 2017, the "Corrected Market Value" for 2016 was \$1,323,700. The 2017 assessment is 61% higher than 2016! There is no way the 2017 market value is correct.

**3. The MP purchase price was close to the 2016 assessment.**

The purchase price MP paid for the building about August 1, 2016 was \$1,450,000. My commercial real estate brokers and I felt like this price



was above the market, but I was desperate to get the business into a larger building, and had no choice but to pay this price.

As you can see, the purchase price was much lower than the 2017 assessment of \$2,125,000. Again, there is no way the 2017 market value is correct.

**4. Confusion about this property.**

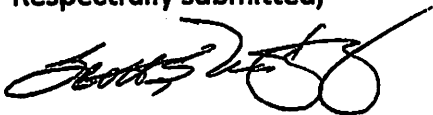
I think there must be some confusion in the County records for this property. The confusion may be due to the fact that this building in question is located very close to another building of similar exterior. Someone may be thinking that the two buildings are one building.

I certainly don't think any of the County employees involved in this matter are "out to get me" because of the Escaped Property Taxes. Rather, I sincerely think there is some incorrect information in the County records, or some sort of confusion regarding this property.

I would be happy to personally escort any County employee through the building in order to clear up any confusion or correct any records.

Thank you for your consideration in this matter!

Respectfully submitted,



Scott S. Montgomery  
Owner of Montgomery Properties  
3511 South 300 West  
Salt Lake City, UT 84115  
Phone: 801-556-5153  
Email: Scott@WindowDesign.net

**SALT LAKE COUNTY ASSESSOR**  
 2001 S. State Street - Room N2-955  
 PO Box 147421  
 Salt Lake City, UT 84114-7421

**KEVIN JACOBS**  
 COUNTY ASSESSOR

**CHRIS STAVROS**  
 CHIEF DEPUTY

SEPTEMBER 11, 2017

**MONTGOMERY PROPERTIES, LLC**  
 3511 S 300 W  
 SOUTH SALT LAKE UT 84115-4355

PARCEL NO. 15-36-427-029

DEAR PROPERTY OWNER:

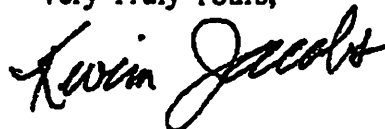
This is to advise you that the property on the above named parcel has escaped assessment for one or more years and has been placed on the 2017 Appendix Roll as summarized below or as indicated on the attached.

**BUILDING WAS COMPLETED IN 2011 AND ESCAPED ASSESSMENT FOR SIX YEARS.**

YEAR	CORRECTED MARKET VALUE	CHANGE IN TAXABLE VALUE	TAX RATE	ADDITIONAL TAXES
2012	1,264,200	1,018,400	.0146530	14,922.61
2013	1,281,800	1,015,500	.0149180	15,149.23
2014	1,449,000	1,176,600	.0143510	16,885.39
2015	1,441,500	1,154,800	.0140940	16,275.75
2016	1,323,700	1,032,800	.0131660	13,597.84
<b>TOTAL</b>	<b>6,760,200</b>	<b>5,398,100</b>		<b>\$76,830.82</b>

This Appendix Roll tax bill for values indicated above will be billed along with your regular property tax bill in 2017. The taxes will be due November 30, 2017. If you feel there is an error in the valuation, you may appeal to the 2017 Board of Equalization. An appeal on this Appendix Assessment must be filed separately from any appeal on the current year's assessment. The final date for you to appeal to the Board is October 26, 2017. If the valuation is correct, you may pay the taxes due any time on or before November 30, 2017.

Very Truly Yours,



**KEVIN JACOBS**  
 SALT LAKE COUNTY ASSESSOR

**CHRIS STAVROS**  
 CHIEF DEPUTY

RB/DJ



**K. Wayne Cushing, CPA**  
Salt Lake County Treasurer  
Website: [slco.org/treasurer](http://slco.org/treasurer)  
Email: [slcotreasurer@slco.org](mailto:slcotreasurer@slco.org)  
Tel : (385) 468-8300  
Fax: (385) 468-8301

# 2016 PROPERTY TAX NOTICE

OWNER'S ORIGINAL



**Treasurer's Office**  
2001 South State Street #N1-200  
P.O. Box 144575  
Salt Lake City, UT 84114-4575  
Hours: 8AM - 5PM  
Closed: November 11, 24 & 25

## Property Owner

#153642702900003# ORIG AA 54052-P147 T131  
\*\*\*\*\*AUTO\*\*SCH 5-DIGIT 84115  
MONTGOMERY PROPERTIES, LLC  
3511 S 300 W  
SOUTH SALT LAKE UT 84115-4355

## Parcel # Tax District

15-36-427-029-0000 14B

## Property Address

40 W 3900 S

## Mortgage Holder

NO MORTGAGE HOLDER

2016

Property Assessment	Market Value
Primary: Residential	
Secondary: Residential & Commercial	290,900
Secondary: Agricultural	
<b>Total Market Value</b>	<b>290,900</b>
Property Reductions	
*Utah Residential Exemption - 45% Discount	
Greenbelt Reduction	
Exempt Reduction	
Urban Farming Reduction	
<b>Total Taxable Value</b>	<b>290,900</b>

\* The 45% discount only applies to the first acre of primary residential (not business) property.

Service Provider	Tax Rate	Judgment Levy	Amount
GRANITE SCHOOL DISTRICT	.004206	.000000	1,223.53
STATE BASIC SCHOOL LEVY	.001675	.000000	487.26
SALT LAKE COUNTY	.002371	.000000	689.73
SOUTH SALT LAKE CITY	.002303	.000000	689.94
SL COUNTY LIBRARY	.000539	.000000	185.89
SO SL VALLEY MOSQUITO	.000018	.000000	5.24
JORDAN VALLEY WATER CONS	.000372	.000000	108.21
MT OLYMPUS IMPROVEMENT	.000314	.000000	91.34
CENTRAL UT WATER CONSERV	.000400	.000000	116.36
MULTI COUNTY ASSESS/COLL	.000011	.000000	3.19
COUNTY ASSESS/COLL LEVY	.000257	.000000	74.76
GRANITE EQUAL CAP OUTLAY	.000500	.000000	174.64
<b>Total Tax</b>	<b>.013166</b>	<b>.000000</b>	<b>3,829.99</b>

## Information

PLEASE PAY THIS AMOUNT

A DETAIL REVIEW OF PROPERTY CHARACTERISTICS WAS CONDUCTED FOR THIS PROPERTY IN 2012

**THIS PROPERTY MAY BE SUBJECT TO A DETAIL REVIEW IN 2017**

Now: "Pursuant to Utah Code § 59-2-1317, you have the right to direct allocation of a partial payment between amounts due for [total] property tax, assessments, delinquent local district fees, and any other amounts due on this notice."

## Payment Options

### IN-PERSON / BY MAIL

- Credit/Debit cards are not accepted

### CREDIT/DEBIT CARD (Bank Fees: Credit 2.40% (\$1.95 min.) / Debit 1% (\$1 min.)

- Online Payment: [slco.org/treasurer](http://slco.org/treasurer)
- Telephone Toll-free Payment: 855-362-0841
- Smart Phone QR Payment:

### eCHECK (electronic check currently no bank processing fee)

- [slco.org/treasurer](http://slco.org/treasurer) "Make A Payment Online" and follow prompts (Bank account & routing #s needed)

2 Certifications	Service	Penalty	Interest	Admin.	Amount
<b>Total Cents</b>					

<sup>1</sup> A tax rate typically used when a large business property owner wins a property value appeal for a previous year. The County refunds the business owner and collects the equivalent amount from the affected tax districts.

<sup>2</sup> A Certification is an unpaid taxpayer service provided by a local district.

Credits	Amount
State Circuit Breaker Relief	
Local Circuit Breaker Relief	
Indigent Relief	
Veteran Relief	
Blind Relief	
Board Of Equalization Ordered Relief	
Prepaid Taxes	
<b>Total Credits</b>	<b>0.00</b>
<b>TOTAL DUE</b>	<b>3,829.99</b>

paid 11-15-16  
#1561



**K. Wayne Cushing, CPA**  
Salt Lake County Treasurer

Website: [slco.org/treasurer](http://slco.org/treasurer)  
Email: [slcotreasurer@slco.org](mailto:slcotreasurer@slco.org)  
Tel: (385) 468-8300  
Fax: (385) 468-8301

**2017 PROPERTY TAX NOTICE**  
OWNER'S ORIGINAL



2001 South State Street #N1-200  
Salt Lake City, UT 84190-0001  
Hours: 8AM - 5PM  
Closed: November 10, 23 & 24

**Property Owner**

#153642702900003# ORIG AA 53790-P184 T154  
\*\*\*\*\*AUTO\*\*SCH 5-DIGIT 84115  
MONTGOMERY PROPERTIES, LLC  
3511 S 300 W  
SOUTH SALT LAKE UT 84115-4355

**Parcel #**

15-36-427-029-0000

**Tax District**

14B

**Property Address**

40 W 3900 S

**Mortgage Holder**

**NO MORTGAGE HOLDER**

Property Assessment	Market Value
Primary: Residential	
Secondary: Residential & Commercial	2,125,500
Secondary: Agricultural	
Total Market Value	2,125,500
<b>Property Reductions</b>	
*Utah Residential Exemption - 45% Discount	
Greenbelt Reduction	
Exempt Reduction	
Urban Farming Reduction	
Total Taxable Value	2,125,500

\* The 45% discount only applies to the first acre of primary residential (not business) property.

Service Provider	Tax Rate	Judgment Levy	Amount
GRANITE SCHOOL DISTRICT	.005086	.000000	10,810.29
STATE BASIC SCHOOL LEVY	.001568	.000000	3,332.78
UT CHARTER SCHOOL-GRANITE	.000125	.000000	265.69
SALT LAKE COUNTY	.002219	.000019	4,756.87
SOUTH SALT LAKE CITY	.002032	.000000	4,319.02
SL COUNTY LIBRARY	.000605	.000007	1,300.81
SO SL VALLEY MOSQUITO	.000017	.000000	36.13
JORDAN VALLEY WATER CONS	.000400	.000000	850.20
MT OLYMPUS IMPROVEMENT	.000297	.000000	631.27
CENTRAL UT WATER CONSERV	.000400	.000000	850.20
MULTI COUNTY ASSESS/COLL	.000010	.000000	21.26
COUNTY ASSESS/COLL LEVY	.000242	.000002	518.62
Total Tax	.013001	.000028	27,693.14

**Information**

A DETAIL REVIEW OF PROPERTY CHARACTERISTICS WAS CONDUCTED FOR THIS PROPERTY IN 2017

THIS PROPERTY MAY BE SUBJECT TO A DETAIL REVIEW IN 2018

Certifications	Service	Penalty	Interest	Admin	Amount
ESCAPED PROPERTY	76830.82				76830.82
Total Certifications	76830.82				76830.82

<sup>1</sup> A tax rate typically used when a large business property owner wins a property value appeal for a previous year. The County refunds the business owner and collects the equivalent amount from the affected tax districts.  
<sup>2</sup> A Certification is an unpaid taxpayer service provided by a local entity.

**Payment Options**

**IN-PERSON / BY MAIL**

- Cash or Check (Credit or Debit cards are not accepted)

**CREDIT/DEBIT CARD** (Bank Fees: Credit 2.4% (\$1.95 min.) / Debit 1% (\$1 min.)

- Online Payment: [slco.org/treasurer](http://slco.org/treasurer)
- Telephone Toll-free Payment: 855-382-0841
- Smart Phone QR Payment:

**eCHECK** (electronic check currently no bank processing fee)

- [slco.org/treasurer](http://slco.org/treasurer) "Make A Payment Online" and follow prompts (Bank account & routing #s needed)

**Credits**

	Amount
State Circuit Breaker Relief	
Local Circuit Breaker Relief	
Indigent Relief	
Veteran Relief	
Blind Relief	
Board Ordered Relief	
Prepaid Taxes	
Total Credits	0.00

**104,523.96**

Please review the important info on the reverse side

**\*\*ON OR BEFORE NOV. 30, 2017\*\***





PageCenterX Document Browse

NOTICE OF TAX CHANGES

OWNER OF RECORD: LONE ROCK PROPERTIES LLC		NOTICE OF PROPERTY VALUATION		THIS YEAR MARKET VALUE	THIS YEAR TAXABLE VALUE	LAST YEAR MARKET VALUE
ASSESSMENT TYPE						
50 W 3900 S		FULL MARKET VALUE		\$290,900	\$290,900	\$286,700
MURRAY UT	84107-1432-50					
PROPERTY LOCATION: 40 W 3900 S						
PARCEL NO.: 15-36-427-029-0000						
ACRES: 1.00						
ABOVE GROUND SQ FT:						
TAX DISTRICT: 14B						
TYPE: 902 VACANT INDUSTRIAL LAND						
LAST REVIEW: 2012				290,900	\$290,900	286,700
=====		=====		=====		=====
AVE HOME SQ FT		LOW SALE PRICE		AVE SALE PRICE		HIGH SALE PRICE

Purchase date: July 29, 2016 for \$1,450,000.

15



**59-2-102 Definitions.**

(12)

- (a) **"Escaped property"** means any property, whether personal, land, or any improvements to the property, that is subject to taxation and is:
- (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed to the wrong taxpayer by the assessing authority;
  - (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to comply with the reporting requirements of this chapter; or
  - (iii) undervalued because of errors made by the assessing authority based upon incomplete or erroneous information furnished by the taxpayer.
- (b) **"Escaped property"** does not include property that is undervalued because of the use of a different valuation methodology or because of a different application of the same valuation methodology.

(13) **"Fair market value"** means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair market value" shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

**Utah Code – Revenue and Taxation – Property Tax Act – County Assessment****59-2-309 Property escaping assessment -- Duties of assessing authority -- Property willfully concealed -- Penalties.**

- (1) Any escaped property may be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery, in which case the assessor shall enter the assessments on the tax rolls and follow the procedures established under Part 13, Collection of Taxes.
- (2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced or waived by the assessor, county, county Board of Equalization, or the commission, except pursuant to a procedure for the review and approval of waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.