



**SCOTT TINGLEY**  
**CIA, CGAP**

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

2001 S State Street, N3-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

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



March 14, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$773,700 to \$686,000  
(Original \$773,700) State Tax Commission Order - Stipulation  
Board Letter: AU18033  
Parcel Number: 27-34-126-018

Rochelle Larsen Property Rental, LTD  
[Redacted]  
[Redacted]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$773,700 to \$686,000. This changes the 2016 property taxes from \$11,696.80 to \$10,370.95. The taxpayer has paid \$11,696.80 which results in an overpayment of \$1,325.85.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$1,325.85 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

7.1.1



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March 14, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation change from \$1,860,300 to \$1,635,000  
(Original \$1,860,300) State Tax Commission Order - Stipulation  
Board Letter: AU18034  
Parcel Number: 15-01-402-023

HEB Salt Lake Properties, LLC  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above property from \$1,860,300 to \$1,635,000. This changes the 2017 property taxes from \$26,499.97 to \$23,290.58. The taxpayer has paid \$26,499.97 which results in an overpayment of \$3,209.39.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2017 taxes in the amount of \$3,209.39 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

7.1.2

7.1.3



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March 14, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$1,853,500 to \$1,600,000  
(Original \$1,853,500) State Tax Commission Order - Stipulation  
Board Letter: AU18035  
Parcel Number: 15-01-402-023

HEB Salt Lake Properties, LLC  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$1,853,500 to \$1,600,000. This changes the 2016 property taxes from \$27,804.35 to \$24,001.60. The taxpayer has paid \$27,804.35 which results in an overpayment of \$3,802.75.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$3,802.75 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members





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March 19, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$48,200 to \$28,000  
(Original \$48,200) State Tax Commission Order - Formal Hearing  
Board Letter: AU18036  
Parcel Number: 14-30-251-011

Salt Lake Valley Habitat For Humanity

[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value from \$48,200 to \$28,000 on the above parcel. This results in a change of the 2016 property taxes from \$795.88 to \$462.34, a reduction of \$333.54.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the 2016 taxes to \$462.34 and adjust the penalties and interest, if applicable, accordingly.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw

cc: All Council Members

7.1.4

7.1.5



March 19, 2018

Honorable Council of Salt Lake County  
2001 South State Street, # N2200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$589,000 to \$517,512  
(Original \$589,000) State Tax Commission Order - Formal Hearing  
Board Letter: AU18037  
Parcel Number: 27-01-426-045  
One-11, LC

[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value from \$589,000 to \$517,512 on the above parcel. This results in a change of the 2016 property taxes from \$7,904.38 to \$6,945.01, a reduction of \$959.37.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the 2016 taxes to \$6,945.01 and adjust the penalties and interest, if applicable, accordingly.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members



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7.1.6

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

March 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 Kennedy Drive Presidential Club, LLC to grant a primary residential exemption and refund taxes overpaid for the 2012-2016 tax years on parcel 16-11-266-025. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, considered a request to apply a primary residential exemption on the above mentioned parcel and refund overpaid taxes.

The committee recommends the request be granted.

The Claimant provided documentation to verify the subject property has been tenant occupied for the years requested. A 2017 exemption was granted via in-house appeal by the Assessor's office.

Based on the available evidence, the Committee recommends that the request be granted for the 2013-2016 tax years. The 2012 tax year was outside of the statute of limitations. A refund of approximately \$6,245.26 should be issued, along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

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

Liz Fehrmann, Chair  
Property Tax Committee

Cc Salt Lake County Treasurer Mark & Marilyn Stevens

Two lines of text that have been completely redacted with black ink.

March 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 recommendations, count of 14)

Council Members:

The Property Tax Committee, at a meeting March 15, 2018 reviewed 14 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 should be upheld for 10 of the request and waived/refunded for four 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,



Liz Fehrmann, Chair  
Property Tax Committee

cc County Treasurer

**5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 14)**  
**For late payment of the 2017 or prior year's Real Property Tax**  
**TO THE PROPERTY TAX COMMITTEE for the 3/15/18 MEETING**

<b>Rec'd</b>	<b>Petitioner (Owner of Record)</b>	<b>Parcel Number</b>	<b>Recommendation</b>
2/12/2018	Warren, Kevin C; Gallegos, Katrina M JT	22-30-453-069	Deny
2/14/2018	Crafts, Lawrence J & Belinda K	34-09-451-026	Deny
2/26/2018	Nicholes, Janae C	16-35-227-018	Deny
2/20/2018	Jack Barlow (Barlow, Jack B. & Kelly A; JT)	27-28-276-007	Deny
2/26/2018	Craig Rhodes (E.P.A. Leasing, LC)	15-26-476-012	Deny
2/22/2018	Miller, Christopher & Doherty, Rebekah, JT	22-14-151-002	Grant
3/1/2018	Elder, Richard H & June N TRS	34-09-127-002	Deny
3/5/2018	Kendall, Jeremiah J & Horng, Wan JT	09-31-481-006	Deny
3/5/2018	Ying Ma (Ma Li Fam Liv TR ET AL)	22-17-430-007	Deny
3/6/2018	Nguyen Nhung H & Vu, Hanh D; JT	08-27-311-008	Grant
3/6/2018	Tucker, Kory D & Heather L; TC	26-01-433-001	Deny
3/6/2018	Charisse Inglet (First Industrial LP, NAI West Property Management)	15-18-302-009	Grant
3/7/2018	Velina Miller (Quality Building Stone, Inc)	33-11-400-048	Deny
3/7/2018	Xie, Peng & An, Xuemi; JT	16-14-106-004	Grant