



711
Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 21, 2018

Salt Lake County Tax Administration
2001 S State Street, N2-300
Salt Lake City, UT 84114-4575

Re: Abate 2017 Delinquent Privilege Tax at Salt Lake City International Airport

Parcel Number: 08-33-251-003-2130 (Commercial Hangar)

Tenant: Atlantic Aviation
369 N 2370 W
Salt Lake City, UT 84116-2948

Attention: Liz Fehrmann, Chair

Dear Tax Committee:

We respectfully request that you authorize the Treasurer's Office to abate the delinquent privilege tax bill on the airport property referenced above from \$18,347.56 to \$0 for the 2017 tax year.

Atlantic Aviation was the tenant is this leased improvement for the 2017 tax year. As a Fixed Base Operator, Atlantic Aviation provides essential airport services and is exempt from taxation. Previous notices were sent to an incorrect address and were returned. The correct address is listed above.

If you agree with our recommendation, please notify the Salt Lake County Treasurer's Office to abate (refund, if paid) the original property tax bill as indicated, along with any accrued penalties and interest.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy

KJ/SY/dj

Rec: 3/21/19



7.1.2

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 21, 2018

Salt Lake County Council
2001 S State Street, N-2200
Salt Lake City, UT 84190

Re: Redirect 2015, 2016 and 2017 Delinquent Privilege Tax Bills to Responsible Party

Parcel No: 08-33-401-001-6141 (Row 9, Hangar 26)

Was Billed To: Flying Wrench
% Randy Porter
180 N 2400 W
SLC, UT 84116-2949

Should Be Billed To: Flying Wrench
% Gary Madsen
P.O. Box 991
Mountain View, WY 82939

Attention: Honorable Aimee Newton, Chairman

Dear Council:

We respectfully request that you authorize the Treasurer's Office to redirect the delinquent privilege tax bills on this leased improvement for the years referenced above to the new party responsible for payment, Flying Wrench % Gary Madsen.

Randy Porter transferred ownership of Flying Wrench to Gary Madsen in 2012, although the lease was never formalized with the Airport Authority. Mr. Porter denies responsibility for any taxes accrued after that time. As the new registered agent for Flying Wrench, Mr. Madsen is responsible for any outstanding taxes incurred since 2012. Flying Wrench's lease was terminated by the Airport effective January 31, 2018.

If you agree with our recommendation, please notify the Salt Lake County Treasurer's Office to redirect current and future correspondence to Flying Wrench % Gary Madsen, and to waive penalties and interest for Gary Madsen if taxes are paid within 30 days of billing, since this will be his first notification.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy

KJ/SY/dj

Rec: 03/20/18

J:\WPFILES\BOFCC\PORTER - MADSEN REDIRECT.DOC



7.1.3

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 20, 2017

Salt Lake County Council
2001 S State Street, N-2200
Salt Lake City, UT 84190

Re: Redirect 2017 Delinquent Privilege Tax Bill to Responsible Party

Parcel No: 08-33-201-002-6001

Was Billed To: Salt Lake City Corporation
c/o Air Med/Millionaire
303 N 2370 W
SLC, UT 84116-2948

Should Be Billed To: U of U Real Estate
c/o Jonathan Bates
505 S Wakara Way
SLC, UT 84108-1212

Attention: Honorable Aimee Newton, Chairman

Dear Council:

We respectfully request that you authorize the Treasurer's Office to redirect the 2017 privilege tax bill to the party responsible for payment, University of Utah Real Estate.

The new tenant in this commercial improvement on the 2017 lien date was U of U Real Estate Administration which sub-leases to a contracted provider for air ambulance service. Please redirect the 2017 tax bill to U of U Real Estate Administration, c/o Jonathan Bates, 505 Wakara Way, Ste. 210, SLC, UT 84108-1212.

If you agree with our recommendation, please notify the Salt Lake County Treasurer's Office to redirect the 2017 property tax bill as indicated, and waive penalties and interest for the U of U if paid within 30 days of notification since this is the first notice they will have received.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy

KJ/SY/dj

Rec: 03/20/17

J:\WPFILES\BOPCC\AIR MED - U OF U REAL ESTATE REDIRECT.DOC

ASSESSOR'S OFFICE - SALT LAKE COUNTY GOVERNMENT CENTER
2001 South State Street, Rm N2-600 • PO Box 147421 • Salt Lake City, UT 84114-7421
Tel: 385.468.8000 • Fax: 385.468.8092 - CAMA, 385.468.8093 - Personal Property



7.14

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 14, 2018

The Salt Lake County Council
Attn: Aimee Winder Newton
2001 South State Street N2-200
Salt Lake City, UT 84190-1010

Re: Real Property Tax
Parcel No: 14-25-202-012
Name: Highbury At Lake Park Owners Company

Honorable Council Chair Aimee Winder Newton,

A request has been made by Michael Johnson of FCS Community Management in behalf of the Highbury at Lake Park Owners Company, Inc. to abate delinquent property taxes for the years 2016 in the amount of \$10.79 and 2017 in the amount of \$10.81 also refund taxes paid for 2014 in the amount of \$11.57 and 2015 in the amount of \$ 11.34.

This property was deeded to the HOA 12/31/13. Mr. Johnson's claim is that it is designated as common area on plat recorded on entry#11652649 05/30/13.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate property taxes as indicated plus penalty and interest.

Respectfully,

Kevin Jacobs
Salt Lake County Assessor
Richard Burgi
Chief Deputy Assessor

DC/sy

enclosures



7.15

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 27, 2018

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

Re: Personal Property Attachment
Parcel No: 07-36-201-004-0000
Name: Viktron/KRE Corp

Attention: Council Chair Aimee Winder Newton

Council Members;

Per a settlement agreement reached between the Salt Lake County District Attorney's office and legal counsel for the property owner, we respectfully request the approval of reducing the 2001 attached personal property tax to \$26,312.82 with attached interest of \$410.59 and penalty of \$410.00. Also, please approve reducing the 2003 attached personal property tax to \$6,612.21, with no attached interest or penalty.

Please approve the removal of the 2018 tax sale administrative fee of \$250.00 per the Salt Lake County Auditor's office.

If you agree with this request, please notify the Salt Lake County Treasurer's office to reduce the 2001 and 2003 personal property attachments and remove the 2018 tax sale administrative fee.

Respectfully,

Kevin Jacobs
County Assessor
Chris Stavros
Deputy Assessor

Board Letter #18-9003



7.1.16

Council-Tax Administration
Brad Neff
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 Street, N2-200
Salt Lake City, UT 84190

Attn: Aimee Winder Newton, Chair

Re: RECORDING OF LIEN ON DELINQUENT PROPERTY DEFERRED FROM SALE
28-15-134-011-0000

Council Members:

In compliance with Utah Code, Section 59-2-1347, the attached Lien needs to be recorded on the above listed property.

This property has been previously reviewed by the Property Tax Committee and deferred from sale.

Upon your approval, please authorize the Council-Tax Administration Office to file the appropriate Notice of Lien with the County Recorder.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive, with the first and last names clearly legible.

Brad Neff, Chair
Property Tax Committee

Att.



7.1.7

Council-Tax Administration
Brad Neff
Tax Administrator

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

April 10, 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) **AMENDED**

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 \$6,992.15 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 blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Cc Salt Lake County Treasurer Mark & Marilyn Stevens

[Redacted]
[Redacted]

3/15/18 4.1 Stevens



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

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

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

AMENDED LETTER

April 3, 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 \$880,400 to \$764,100
(Original \$880,400) State Tax Commission Order - Stipulation
Board Letter: AU18030
Parcel Number: 15-11-351-001

CLS Investments, 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 \$880,400 to \$764,100. This changes the 2016 property taxes from \$13,206.88 to \$11,462.26.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to reduce the 2016 taxes to \$11,462.26, adjust the penalties and interest, if applicable, issue a refund to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members





SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



April 3, 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 \$491,900 to \$477,700
(Original \$491,900) State Tax Commission Order - Stipulation
Board Letter: AU18039
Parcel Number: 28-22-477-011

Nielsen, Brent & Judith
[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 \$491,900 to \$477,700. This changes the 2017 property taxes from \$3,389.93 to \$3,292.07. The taxpayer has paid \$3,389.93 which results in an overpayment of \$97.86.

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 \$97.86 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

7.19



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



7.1.10

April 3, 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 \$444,300 to \$425,000
(Original \$444,300) State Tax Commission Order - Stipulation
Board Letter: AU18040
Parcel Number: 22-09-151-046

Butler, Emily

[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 \$444,300 to \$425,000. This changes the 2017 property taxes from \$2,926.76 to \$2,799.62. The taxpayer has paid \$2,926.76 which results in an overpayment of \$127.14.

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 \$127.14 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



April 3, 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 \$224,000 to \$205,000
(Original \$224,000) State Tax Commission Order - Stipulation
Board Letter: AU18041
Parcel Number: 16-05-235-001

Shah, Bipin & Gira

[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 \$224,000 to \$205,000. This changes the 2017 property taxes from \$1,754.98 to \$1,606.12. The taxpayer has paid \$1,754.98 which results in an overpayment of \$148.86.

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 \$148.86 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

7.1.11



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

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866-498-4955 / fax



April 3, 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 \$382,600 to \$362,500
(Original \$382,600) State Tax Commission Order - Stipulation
Board Letter: AU18042
Parcel Number: 16-05-302-007

Biddulph, Betty & Miles

~~Franklin, C~~
~~Remini, C~~

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 \$382,600 to \$362,500. This changes the 2017 property taxes from \$2,997.58 to \$2,840.10. The taxpayer has paid \$2,997.58 which results in an overpayment of \$157.48.

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 \$157.48 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

7.1.12



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

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

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



7.1.13

April 3, 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 \$580,090 to \$568,500
(Original \$580,090) State Tax Commission Order - Stipulation
Board Letter: AU18043
Parcel Number: 28-15-302-017

Pierson, Janet & Randall

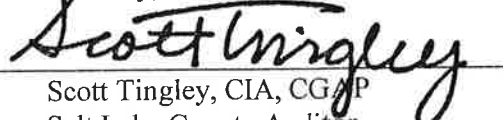
[REDACTED]
[REDACTED]

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 \$580,090 to \$568,500. This changes the 2017 property taxes from \$4,949.15 to \$4,787.18. The taxpayer has paid \$4,949.15 which results in an overpayment of \$161.97.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2017 taxes in the amount of \$161.97 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

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866-498-4955 / fax



7.1.14

April 3, 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 \$227,400 to \$200,500
(Original \$227,400) State Tax Commission Order - Stipulation
Board Letter: AU18044
Parcel Number: 16-05-235-011

Gamero, Annette

[REDACTED]
[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 \$227,400 to \$200,500. This changes the 2017 property taxes from \$1,781.62 to \$1,570.87. The taxpayer has paid \$1,781.62 which results in an overpayment of \$210.75.

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 2017 taxes in the amount of \$210.75 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



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

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

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



7.1.15

April 3, 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 \$977,900 to \$930,000
(Original \$977,900) State Tax Commission Order - Stipulation
Board Letter: AU18045
Parcel Number: 22-04-228-003

Pingree, Michael & Jennifer

[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 \$977,900 to \$930,000. This changes the 2017 property taxes from \$6,441.77 to \$6,126.24. The taxpayer has paid \$6,441.77 which results in an overpayment of \$315.53.

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 \$315.53 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

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
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Chief Deputy Auditor
CAJohnson@slco.org

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

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866-498-4955 / fax



7.1.16

April 3, 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 \$919,100 to \$825,000
(Original \$919,100) State Tax Commission Order - Stipulation
Board Letter: AU18046
Parcel Number: 28-33-153-064

Larson, Mark & Holly

[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 \$919,100 to \$825,000. This changes the 2017 property taxes from \$6,477.54 to \$5,814.35. The taxpayer has paid \$6,477.54 which results in an overpayment of \$663.19.

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 \$663.19 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

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

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866-498-4955 / fax



7.1.17

April 3, 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 \$362,800 to \$350,000
(Original \$362,800) State Tax Commission Order - Stipulation
Board Letter: AU18047
Parcel Number: 22-03-130-001

Pulley, Rodmar & Suzanne


[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 \$362,800 to \$350,000. This changes the 2017 property taxes from \$2,252.16 to \$2,167.84. A Blind exemption of \$11,500 has been granted. The taxpayer has paid \$2,252.16 which results in an overpayment of \$84.32.

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 \$84.32 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY

CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON

MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

2001 S State Street, N3-300

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Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



7.1.18
April 3, 2018

Honorable Council of Salt Lake County

2001 South State Street, # N2200

Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - State Tax Commission Order

Board Letter: AU18048

Parcel Numbers: See Attached

Name: America First Federal Credit Union

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above parcels. This changes the 2017 property taxes which results in overpayments or reductions as indicated on the attached list.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the recorded owner at the time the refund is issued for the 2017 taxes in the amounts shown on the attached list 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

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
20-35-301-001	\$760,500	\$608,400	\$9,369.36	\$9,369.36	\$7,495.49	\$1,873.87	\$1,873.87
20-35-305-022	\$859,700	\$687,760	\$10,591.50	\$10,591.50	\$8,473.20	\$2,118.30	\$2,118.30



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON
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7.1.19

April 3, 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 \$377,900 to \$355,000
(Original \$377,900) State Tax Commission Order - Stipulation
Board Letter: AU18049
Parcel Number: 28-10-355-014

Sundberg, Jaakob

[REDACTED]
[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 \$377,900 to \$355,000. This changes the 2017 property taxes from \$2,618.22 to \$2,459.56. The taxpayer has paid \$2,618.22 which results in an overpayment of \$158.66.

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 \$158.66 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



SCOTT TINGLEY

CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON

MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

ROSWELL ROGERS

Senior Advisor

RRogers@slco.org

STUART TSAI

JD, MPA

Property Tax

Division Administrator

STsai@slco.org

**OFFICE OF THE
SALT LAKE COUNTY
AUDITOR**

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

1-866-498-4955 / fax



7.1.20

April 3, 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 \$293,700 to \$265,000
(Original \$293,700) State Tax Commission Order - Formal Hearing
Board Letter: AU18050
Parcel Number: 16-17-454-003

Huntsman, Richard

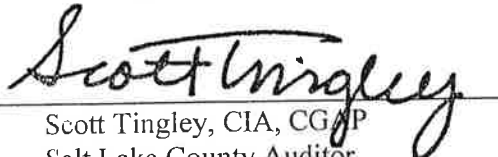
[REDACTED]

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 \$293,700 to \$265,000. This changes the 2016 property taxes from \$2,423.19 to \$2,186.40. The taxpayer has paid \$2,423.19 which results in an overpayment of \$236.79.

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 \$236.79 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw

cc: All Council Members



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CIA, CGAP

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MBA, CIA, CFE
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April 3, 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 \$12,088,100 to \$11,366,290
(Original \$12,088,100) State Tax Commission Order - Formal Hearing
Board Letter: AU18051
Parcel Number: 27-12-251-026-4001

Sandy HSS Group, LC

[REDACTED]
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$12,088,100 to \$11,366,290. This changes the 2016 property taxes from \$166,719.08 to \$156,763.87. The taxpayer has paid \$166,719.08 which results in an overpayment of \$9,955.21.

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 \$9,955.21 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

7.1.21



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON

MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@slco.org

ROSWELL ROGERS

Senior Advisor

RRogers@slco.org

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April 3, 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 \$3,768,200 to \$2,520,000
(Original \$3,768,200) State Tax Commission Order - Stipulation

Board Letter: AU18052

Parcel Number: 16-06-104-028

City Creek Reserve, Inc

[REDACTED]
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$3,768,200 to \$2,520,000. This changes the 2016 property taxes from \$56,526.77 to \$37,802.52. The taxpayer has paid \$56,526.77 which results in an overpayment of \$18,724.25.

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 \$18,724.25 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

7.1.22

7.1.23



April 3, 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 \$79,475,800 to \$45,000,000
(Original \$79,475,800) State Tax Commission Order - Stipulation
Board Letter: AU18053
Parcel Number: 16-06-105-062

111 Main, 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 \$79,475,800 to \$45,000,000. This changes the 2016 property taxes from \$1,192,216.48 to \$675,045.00. The taxpayer has paid \$1,192,216.48 which results in an overpayment of \$517,171.48.

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 \$517,171.48 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
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Division Administrator
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SALT LAKE COUNTY
AUDITOR**
2001 S State Street, N3-300
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Salt Lake City, UT 84114-4575

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April 3, 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 - State Tax Commission Order
Board Letter: AU18054

Parcel Numbers: See Attached

Name: Legacy Management Company, LLC

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above parcels. This changes the 2016 property taxes which results in overpayments or increases as indicated on the attached list.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the recorded owner at the time the refund is issued for the 2016 taxes in the amounts shown on the attached list 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

7.1.24

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REFUND AMOUNT
21-04-351-015-4001	\$1,814,200	\$1,562,000	\$27,916.91	\$27,916.91	\$24,036.06	\$3,880.85

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	DIFFERENCE OWING
21-04-351-015-4002*	\$178,000	\$245,600*	\$2,657.18	\$2,657.18	\$3,666.32	\$1,009.14

* Market value increased



SCOTT TINGLEY
CIA, CGAP
Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

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

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7.125
April 3, 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: Order by State Tax Commission on State Assessed Property
Parcel Numbers: See Attached

Cellco Partnership dba Verizon Wireless
[REDACTED]
[REDACTED]
[REDACTED]

Board Letter: AU18038 Tax Years: 2015-2017

Council Members:

The above taxpayer filed an appeal of the values placed on property by the Property Tax Division of the Utah State Tax Commission. Pursuant to the order of the Utah State Tax Commission in this matter the valuation(s) have resulted in refunds as shown on the attached schedule. The Taxpayer paid the tax as originally billed.

We recommend you authorize the Salt Lake County Treasurer to correct the tax amount in the Assessment Roll for State Assessed properties (A & B Books) as shown on the attached schedule and issue a refund plus interest, if applicable, in accordance with County policy. **However, pursuant to agreement, if refunds are issued within 90 days of the order, NO INTEREST will be paid.** If you have any questions in this matter please contact this office.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

ST/pw
cc: All Council Members

NAME
VERIZON WIRELESS

TAX YEAR	PARCEL NUMBER	ID	2015 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2015 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX/ DELINQUENCY
2015	91400100000101	01A	3,598,832	0.015826	56,955.12	56,955.12	3,280,359	51,914.96	5,040.16	5,040.16	0.00
	91400100000103	01C	523,992	0.015826	8,292.70	8,292.70	477,623	7,558.86	733.84	733.84	0.00
	91400100000104	01D	14,973	0.015826	236.96	236.96	13,648	215.99	20.97	20.97	0.00
	91400100000106	01F	823,849	0.015826	13,038.23	13,038.23	750,945	11,884.46	1,153.77	1,153.77	0.00
	91400100000110	01J	1,624,338	0.015826	25,706.77	25,706.77	1,480,595	23,431.90	2,274.87	2,274.87	0.00
	91400100000114	01N	87,723	0.015826	1,388.30	1,388.30	79,961	1,265.46	122.84	122.84	0.00
	91400100000117	01Q	56,487	0.015826	893.96	893.96	51,489	814.86	79.10	79.10	0.00
	914001000001300	13	31,002,974	0.015826	490,653.07	490,653.07	28,259,425	447,233.66	43,419.41	43,419.41	0.00
	914001000001301	13A	7,929	0.015724	124.68	124.68	7,227	113.64	11.04	11.04	0.00
	914001000001305	13E	30,829	0.015756	485.74	485.74	28,100	442.74	43.00	43.00	0.00
	914001000001306	13F	61,589	0.015705	967.26	967.26	56,139	881.66	85.60	85.60	0.00
	914001000001400	14	1,429,314	0.013358	19,092.78	19,092.78	1,302,830	17,403.20	1,689.58	1,689.58	0.00
	914001000001401	14A	800,091	0.013758	11,007.65	11,007.65	729,288	10,033.54	974.11	974.11	0.00
	914001000001402	14B	1,488,165	0.014094	20,692.32	20,692.32	1,338,242	18,861.18	1,831.14	1,831.14	0.00
	914001000001404	14D	503,154	0.013694	6,890.19	6,890.19	458,629	6,280.47	609.72	609.72	0.00
	914001000001502	15B	558,135	0.015019	8,382.63	8,382.63	508,744	7,640.83	741.80	741.80	0.00
	914001000001503	15C	7,451	0.015234	113.51	113.51	6,791	103.45	10.06	10.06	0.00
	914001000001700	17	3,050,233	0.015355	46,836.33	46,836.33	2,780,308	42,691.63	4,144.70	4,144.70	0.00
	914001000001900	19	594,897	0.015355	9,134.64	9,134.64	542,253	8,326.29	808.35	808.35	0.00
	914001000002000	20	1,577,564	0.015000	23,663.46	23,663.46	1,437,960	21,569.40	2,094.06	2,094.06	0.00
	914001000002100	21	4,707,492	0.012378	58,269.34	58,269.34	4,290,911	53,112.90	5,156.44	5,156.44	0.00
	914001000002112	21L	2,278	0.012378	28.20	28.20	2,076	25.70	2.50	2.50	0.00
	914001000002125	21Y	1,669,142	0.012885	21,506.89	21,506.89	1,521,434	19,603.68	1,903.21	1,903.21	0.00
	914001000002126	21Z	761,616	0.012485	9,508.78	9,508.78	694,218	8,667.31	841.47	841.47	0.00
	914001000002302	23B	1,332,804	0.016161	21,539.45	21,539.45	1,214,861	19,633.37	1,906.08	1,906.08	0.00
	914001000002400	24	5,081,169	0.016161	82,116.77	82,116.77	4,631,518	74,849.96	7,266.81	7,266.81	0.00
	914001000002413	24M	12,714	0.016757	213.05	213.05	11,589	194.20	18.85	18.85	0.00
	914001000002500	25	68,697,973	0.017359	1,192,528.11	1,192,528.11	62,618,673	1,066,997.54	105,530.57	105,530.57	0.00
	914001000002502	25B	765,281	0.017391	13,309.00	13,309.00	697,559	12,131.25	1,177.75	1,177.75	0.00
	914001000002601	26A	136,331	0.018048	2,460.50	2,460.50	124,268	2,242.79	217.71	217.71	0.00
	914001000002700	27	1,852,442	0.015051	27,881.10	27,881.10	1,688,511	25,413.78	2,467.32	2,467.32	0.00
	914001000002900	29	15,990,362	0.016193	258,931.93	258,931.93	14,575,329	236,018.30	22,913.63	22,913.63	0.00
	914001000002902	29B	883,451	0.018132	16,018.73	16,018.73	805,272	14,601.19	1,417.54	1,417.54	0.00
	914001000002903	29C	1,025	0.016161	16.57	16.57	934	15.09	1.48	1.48	0.00
	914001000002904	29D	1,413,651	0.015135	21,395.61	21,395.61	1,288,553	19,502.25	1,893.36	1,893.36	0.00
	914001000002905	29E	2,290	0.017475	40.02	40.02	2,087	36.47	3.55	3.55	0.00
	914001000003000	30	1,684,738	0.014794	24,924.01	24,924.01	1,535,650	22,718.41	2,205.60	2,205.60	0.00
	914001000003001	30A	2,110,147	0.015665	33,055.45	33,055.45	1,923,414	30,130.28	2,925.17	2,925.17	0.00
	914001000003002	30B	573,079	0.015679	8,985.31	8,985.31	522,365	8,190.16	795.15	795.15	0.00

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

NAME
VERIZON WIRELESS

TAX YEAR	PARCEL NUMBER	ID	2015 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2015 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX/ DELINQUENCY
	91400100003005	30E	2,290	0.015009	34.37	34.37	2,087	31.32	3.05	3.05	0.00
	91400100003011	30K	854	0.014794	12.63	12.63	778	11.51	1.12	1.12	0.00
	91400100003303	33C	923,810	0.016115	14,887.20	14,887.20	842,060	13,569.80	1,317.40	1,317.40	0.00
	91400100003500	35	1,815,883	0.014502	26,333.94	26,333.94	1,655,189	24,003.55	2,330.39	2,330.39	0.00
	91400100003502	35B	729,355	0.014488	10,566.90	10,566.90	664,812	9,631.80	935.10	935.10	0.00
	91400100003504	35D	12,492	0.013832	172.79	172.79	11,386	157.49	15.30	15.30	0.00
	91400100003505	35E	1,798,016	0.014055	25,271.11	25,271.11	1,638,903	23,034.78	2,236.33	2,236.33	0.00
	91400100003604	36D	2,194,724	0.014014	30,756.86	30,756.86	2,000,506	28,035.09	2,721.77	2,721.77	0.00
	91400100003605	36E	632,376	0.013971	8,834.93	8,834.93	576,415	8,053.09	781.84	781.84	0.00
	91400100003606	36F	29,992	0.014014	420.31	420.31	27,338	383.11	37.20	37.20	0.00
	91400100003700	37	113,459,381	0.013449	1,525,915.22	1,525,915.22	103,419,004	1,390,882.18	135,033.04	135,033.04	0.00
	91400100003717	37Q	575,164	0.013449	7,735.38	7,735.38	524,266	7,050.85	684.53	684.53	0.00
	91400100003725	37Y	578,055	0.014630	8,456.94	8,456.94	526,901	7,708.56	748.38	748.38	0.00
	91400100003800	38	4,200,044	0.013634	57,263.40	57,263.40	3,828,368	52,195.97	5,067.43	5,067.43	0.00
	91400100003802	38B	19,162	0.013634	261.25	261.25	17,466	238.13	23.12	23.12	0.00
	91400100003805	38E	624,636	0.013634	8,516.29	8,516.29	569,360	7,762.65	753.64	753.64	0.00
	91400100003905	39E	7,519	0.013677	102.84	102.84	6,854	93.74	9.10	9.10	0.00
	91400100003909	39I	48,610	0.013677	664.84	664.84	44,310	606.03	58.81	58.81	0.00
	91400100004000	40	653,002	0.015900	10,382.73	10,382.73	595,216	9,463.93	918.80	918.80	0.00
	91400100004011	40K	2,203,476	0.015900	35,035.27	35,035.27	2,008,483	31,934.88	3,100.39	3,100.39	0.00
	91400100004016	40P	637,672	0.016006	10,206.58	10,206.58	581,242	9,303.36	903.22	903.22	0.00
	91400100004200	42	1,012,143	0.015594	15,783.36	15,783.36	922,575	14,386.63	1,396.73	1,396.73	0.00
	91400100004201	42A	863,703	0.015594	13,468.58	13,468.58	787,271	12,276.70	1,191.88	1,191.88	0.00
	91400100004300	43	556,500	0.016785	9,340.85	9,340.85	507,254	8,514.26	826.59	826.59	0.00
	91400100004307	43G	55,511	0.014902	827.22	827.22	50,600	754.04	73.18	73.18	0.00
	91400100004500	45	1,934,050	0.012861	24,873.82	24,873.82	1,762,900	22,672.66	2,201.16	2,201.16	0.00
	91400100004507	45G	18,524	0.012861	238.24	238.24	16,885	217.16	21.08	21.08	0.00
	91400100005402	54B	678,654	0.014892	10,106.52	10,106.52	618,598	9,212.16	894.36	894.36	0.00
	91400100005500	55	4,090,932	0.014240	58,254.87	58,254.87	3,728,908	53,099.65	5,155.22	5,155.22	0.00
	91400100005505	55E	79,874	0.014240	1,137.41	1,137.41	72,806	1,036.76	100.65	100.65	0.00
	91400100006100	61	5,267,096	0.014711	77,484.25	77,484.25	4,800,995	70,627.44	6,856.81	6,856.81	0.00
	91400100006300	63	65,115	0.015892	1,034.81	1,034.81	59,352	943.22	91.59	91.59	0.00
	91400100007000	70	743,227	0.015955	11,858.19	11,858.19	677,457	10,808.83	1,049.36	1,049.36	0.00
	91400100008100	81	947,990	0.012768	12,103.94	12,103.94	864,099	11,032.82	1,071.12	1,071.12	0.00
	91400100008200	82	1,396,939	0.012768	17,836.12	17,836.12	1,273,320	16,257.75	1,578.37	1,578.37	0.00
	91400100010103	AAC	781,777	0.013377	10,457.83	10,457.83	712,595	9,532.38	925.45	925.45	0.00
	91400100010104	AAD	815,017	0.015437	12,581.42	12,581.42	742,892	11,468.02	1,113.40	1,113.40	0.00
	91400100010108	AAH	638,237	0.015437	9,852.46	9,852.46	581,758	8,980.60	871.86	871.86	0.00
	91400100010120	AAT	925,798	0.014086	13,050.05	13,050.05	843,872	11,895.22	1,154.83	1,154.83	0.00

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

NAME
VERIZON WIRELESS

<u>TAX YEAR</u>	<u>PARCEL NUMBER</u>	<u>ID</u>	<u>2015 TAX NOTICE</u>	<u>TAX RATE</u>	<u>ORIGINAL TAX</u>	<u>AMOUNT PAID</u>	<u>2015 FINAL</u>	<u>REVISED TAX</u>	<u>REDUCTION</u>	<u>REFUND DUE</u>	<u>ADDITIONAL TAX/ DELINQUENCY</u>
TOTALS			307,518,104.00		4,619,406.84	4,619,406.84	280,304,859.00	4,210,620.93	408,785.91	408,785.91	0.00

NAME
VERIZON WIRELESS

TAX YEAR	PARCEL NUMBER	ID	2016 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2016 FINAL	REVISED TAX	REDUCTION	REFUND DUE	DELINQUENCY	ADDITIONAL TAX
2016	91400100000101	01A	4,025,050	0.015001	60,379.78	60,379.78	3,490,680	52,363.69	8,016.09	8,016.09	0.00	
	91400100000103	01C	567,744	0.015001	8,516.73	8,516.73	492,369	7,386.03	1,130.70	1,130.70	0.00	
	91400100000104	01D	15,638	0.015001	234.59	234.59	13,562	203.44	31.15	31.15	0.00	
	91400100000106	01F	959,896	0.015001	14,399.40	14,399.40	832,459	12,487.72	1,911.68	1,911.68	0.00	
	91400100000110	01J	1,768,504	0.015001	26,529.33	26,529.33	1,533,715	23,007.26	3,522.07	3,522.07	0.00	
	91400100000114	01N	92,934	0.015001	1,394.10	1,394.10	80,596	1,209.02	185.08	185.08	0.00	
	91400100000117	01Q	59,423	0.015001	891.40	891.40	51,534	773.06	118.34	118.34	0.00	
	914001000001300	13	36,555,894	0.015001	548,374.97	548,374.97	31,702,692	475,572.08	72,802.89	72,802.89	0.00	
	91400100001301	13A	8,348	0.014848	123.95	123.95	7,240	107.50	16.45	16.45	0.00	
	91400100001305	13E	32,458	0.014878	482.91	482.91	28,149	418.80	64.11	64.11	0.00	
	91400100001306	13F	64,796	0.014830	960.92	960.92	56,194	833.36	127.56	127.56	0.00	
	91400100001400	14	1,617,143	0.012480	20,181.94	20,181.94	1,402,450	17,502.58	2,679.36	2,679.36	0.00	
	91400100001401	14A	852,634	0.012852	10,958.05	10,958.05	739,437	9,503.24	1,454.81	1,454.81	0.00	
	91400100001402	14B	1,686,442	0.013166	22,203.70	22,203.70	1,462,549	19,255.92	2,947.78	2,947.78	0.00	
	91400100001404	14D	546,494	0.012794	6,991.84	6,991.84	473,941	6,063.60	928.24	928.24	0.00	
	91400100001502	15B	705,018	0.014058	9,911.14	9,911.14	611,419	8,595.33	1,315.81	1,315.81	0.00	
	91400100001503	15C	7,845	0.014257	111.85	111.85	6,803	96.99	14.86	14.86	0.00	
	91400100001700	17	3,535,809	0.014372	50,816.65	50,816.65	3,066,391	44,070.17	6,746.48	6,746.48	0.00	
	91400100001900	19	709,151	0.014372	10,191.92	10,191.92	615,004	8,838.84	1,353.08	1,353.08	0.00	
	91400100002000	20	1,696,469	0.014040	23,818.42	23,818.42	1,471,244	20,656.27	3,162.15	3,162.15	0.00	
	91400100002100	21	5,781,651	0.011240	64,985.76	64,985.76	5,014,072	56,358.17	8,627.59	8,627.59	0.00	
	91400100002112	21L	2,399	0.011240	26.96	26.96	2,080	23.38	3.58	3.58	0.00	
	91400100002125	21Y	1,939,049	0.012001	23,270.53	23,270.53	1,681,619	20,181.11	3,089.42	3,089.42	0.00	
	91400100002126	21Z	825,494	0.011629	9,599.67	9,599.67	715,901	8,325.21	1,274.46	1,274.46	0.00	
	91400100002302	23B	1,630,577	0.015388	25,091.32	25,091.32	1,414,099	21,760.16	3,331.16	3,331.16	0.00	
	91400100002400	24	5,552,188	0.015388	85,437.07	85,437.07	4,815,073	74,094.34	11,342.73	11,342.73	0.00	
	91400100002413	24M	13,386	0.015632	209.25	209.25	11,609	181.47	27.78	27.78	0.00	
	91400100002500	25	73,669,879	0.016163	1,190,726.25	1,190,726.25	63,869,369	1,032,644.19	158,082.06	158,082.06	0.00	
	91400100002502	25B	834,448	0.016193	13,512.22	13,512.22	723,667	11,718.34	1,793.88	1,793.88	0.00	
	91400100002601	26A	143,387	0.016512	2,367.61	2,367.61	124,351	2,053.28	314.33	314.33	0.00	
	91400100002700	27	2,397,060	0.014088	33,769.78	33,769.78	2,078,824	29,286.47	4,483.31	4,483.31	0.00	
	91400100002900	29	20,040,071	0.015418	308,977.81	308,977.81	17,379,531	267,957.61	41,020.20	41,020.20	0.00	
	91400100002902	29B	978,041	0.016864	16,493.68	16,493.68	848,195	14,303.96	2,189.72	2,189.72	0.00	
	91400100002903	29C	1,080	0.015388	16.62	16.62	936	14.40	2.22	2.22	0.00	
	91400100002904	29D	1,647,016	0.014440	23,782.91	23,782.91	1,428,356	20,625.46	3,157.45	3,157.45	0.00	
	91400100002905	29E	2,411	0.016545	39.89	39.89	2,091	34.60	5.29	5.29	0.00	
	91400100003000	30	1,957,123	0.014581	28,536.81	28,536.81	1,697,293	24,748.23	3,788.58	3,788.58	0.00	
	91400100003001	30A	2,257,291	0.015397	34,755.51	34,755.51	1,957,611	30,141.34	4,614.17	4,614.17	0.00	
	91400100003002	30B	631,268	0.015381	9,709.53	9,709.53	547,460	8,420.48	1,289.05	1,289.05	0.00	

NAME
VERIZON WIRELESS

TAX YEAR	PARCEL NUMBER	ID	2016 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2016 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX	
											DELINQUENCY	
91400100003005	30E		2,411	0.014780	35.63	35.63	2,091	30.90	4.73	4.73	0.00	
91400100003011	30K		24,902	0.014581	363.10	363.10	21,596	314.89	48.21	48.21	0.00	
91400100003303	33C		990,627	0.015003	14,862.38	14,862.38	859,110	12,889.23	1,973.15	1,973.15	0.00	
91400100003500	35		3,587,775	0.013420	48,147.94	48,147.94	3,111,459	41,755.78	6,392.16	6,392.16	0.00	
91400100003502	35B		838,799	0.013436	11,270.10	11,270.10	727,439	9,773.87	1,496.23	1,496.23	0.00	
91400100003504	35D		13,153	0.012819	168.61	168.61	11,407	146.23	22.38	22.38	0.00	
91400100003505	35E		2,587,719	0.013031	33,720.57	33,720.57	2,244,171	29,243.79	4,476.78	4,476.78	0.00	
91400100003604	36D		2,512,636	0.012989	32,636.63	32,636.63	2,179,056	28,303.76	4,332.87	4,332.87	0.00	
91400100003605	36E		695,371	0.012951	9,005.75	9,005.75	603,053	7,810.14	1,195.61	1,195.61	0.00	
91400100003606	36F		31,368	0.012989	407.44	407.44	27,203	353.34	54.10	54.10	0.00	
91400100003700	37		140,690,757	0.013113	1,844,877.90	1,844,877.90	122,012,508	1,599,950.02	244,927.88	244,927.88	0.00	
91400100003717	37Q		626,960	0.013113	8,221.33	8,221.33	543,724	7,129.85	1,091.48	1,091.48	0.00	
91400100003725	37Y		660,913	0.014169	9,364.48	9,364.48	573,169	8,121.23	1,243.25	1,243.25	0.00	
91400100003800	38		5,281,697	0.013256	70,014.18	70,014.18	4,580,495	60,719.04	9,295.14	9,295.14	0.00	
91400100003802	38B		20,097	0.013256	266.41	266.41	17,429	231.04	35.37	35.37	0.00	
91400100003805	38E		738,702	0.013256	9,792.23	9,792.23	640,631	8,492.20	1,300.03	1,300.03	0.00	
91400100003905	39E		7,917	0.013294	105.25	105.25	6,866	91.28	13.97	13.97	0.00	
91400100003909	39I		51,854	0.013294	689.35	689.35	44,970	597.83	91.52	91.52	0.00	
91400100004000	40		694,467	0.014804	10,280.89	10,280.89	602,269	8,915.99	1,364.90	1,364.90	0.00	
91400100004011	40K		2,954,608	0.014804	43,740.02	43,740.02	2,562,351	37,933.04	5,806.98	5,806.98	0.00	
91400100004016	40P		638,626	0.014905	9,518.72	9,518.72	553,842	8,255.02	1,263.70	1,263.70	0.00	
91400100004200	42		1,134,923	0.015118	17,157.77	17,157.77	984,250	14,879.89	2,277.88	2,277.88	0.00	
91400100004201	42A		1,462,515	0.015118	22,110.30	22,110.30	1,268,349	19,174.90	2,935.40	2,935.40	0.00	
91400100004300	43		702,608	0.015604	10,963.50	10,963.50	609,328	9,507.95	1,455.55	1,455.55	0.00	
91400100004307	43G		58,294	0.013792	803.99	803.99	50,555	697.25	106.74	106.74	0.00	
91400100004500	45		2,099,955	0.012523	26,297.74	26,297.74	1,821,163	22,806.42	3,491.32	3,491.32	0.00	
91400100004507	45G		19,504	0.012523	244.25	244.25	16,915	211.83	32.42	32.42	0.00	
91400100005402	54B		711,723	0.013808	9,827.47	9,827.47	617,235	8,522.78	1,304.69	1,304.69	0.00	
91400100005500	55		5,417,557	0.013186	71,435.91	71,435.91	4,698,315	61,951.98	9,483.93	9,483.93	0.00	
91400100005505	55E		83,942	0.013186	1,106.86	1,106.86	72,798	959.91	146.95	146.95	0.00	
91400100006100	61		6,069,732	0.013748	83,446.68	83,446.68	5,263,909	72,368.22	11,078.46	11,078.46	0.00	
91400100006300	63		68,326	0.014804	1,011.50	1,011.50	59,255	877.21	134.29	134.29	0.00	
91400100007000	70		1,170,866	0.015460	18,098.50	18,098.50	1,015,248	15,695.73	2,402.77	2,402.77	0.00	
91400100008100	81		1,071,167	0.011911	12,758.67	12,758.67	928,957	11,064.81	1,693.86	1,693.86	0.00	
91400100008200	82		1,748,756	0.011911	20,829.43	20,829.43	1,516,589	18,064.09	2,765.34	2,765.34	0.00	
91400100010103	AAC		827,357	0.012422	10,277.43	10,277.43	717,517	8,913.00	1,364.43	1,364.43	0.00	
91400100010104	AAD		875,548	0.014303	12,522.96	12,522.96	759,309	10,860.40	1,662.56	1,662.56	0.00	
91400100010108	AAH		764,783	0.014303	10,938.69	10,938.69	663,250	9,486.46	1,452.23	1,452.23	0.00	
91400100010120	AAT		1,077,485	0.013044	14,054.71	14,054.71	934,437	12,188.80	1,865.91	1,865.91	0.00	

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

NAME
VERIZON WIRELESS

<u>TAX YEAR</u>	<u>PARCEL NUMBER</u>	<u>ID</u>	<u>2016 TAX NOTICE</u>	<u>TAX RATE</u>	<u>ORIGINAL TAX</u>	<u>AMOUNT PAID</u>	<u>2016 FINAL</u>	<u>REVISED TAX</u>	<u>REDUCTION</u>	<u>REFUND DUE</u>	<u>ADDITIONAL TAX</u>
			364,827,709.00		5,190,158.04	5,190,158.04	316,392,803.00	4,501,107.20	689,050.84	689,050.84	0.00
TOTALS											

TAXPAYER

VERIZON WIRELESS

TAX YEAR	ACCOUNT	ID	2017 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2017 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX/ DELINQUENCY
2017	91400100000101	01A	4,490,705	0.014245	63,970.09	63,970.09	4,029,557	57,401.04	6,569.05	6,569.05	0.00
	91400100000103	01C	3,584,577	0.014245	51,062.30	51,062.30	3,216,479	45,818.74	5,243.56	5,243.56	0.00
	91400100000104	01D	15,613	0.014245	222.41	222.41	14,010	199.57	22.84	22.84	0.00
	91400100000106	01F	58,087	0.014245	827.45	827.45	52,122	742.48	84.97	84.97	0.00
	91400100000110	01J	1,266,939	0.014245	18,047.55	18,047.55	1,136,839	16,194.27	1,853.28	1,853.28	0.00
	91400100000114	01N	58,958	0.014245	839.86	839.86	52,904	753.62	86.24	86.24	0.00
	91400100000117	01Q	1,148,710	0.014245	16,363.37	16,363.37	1,030,751	14,683.05	1,680.32	1,680.32	0.00
	91400100001300	13	33,785,207	0.014245	481,270.27	481,270.27	30,315,835	431,849.07	49,421.20	49,421.20	0.00
	91400100001301	13A	8,335	0.014102	117.54	117.54	7,479	105.47	12.07	12.07	0.00
	91400100001305	13E	689,719	0.014135	9,749.18	9,749.18	618,892	8,748.04	1,001.14	1,001.14	0.00
	91400100001306	13F	64,514	0.014085	908.68	908.68	57,889	815.37	93.31	93.31	0.00
	91400100001400	14	1,588,044	0.012332	19,583.76	19,583.76	1,424,970	17,572.73	2,011.03	2,011.03	0.00
	91400100001401	14A	780,425	0.012732	9,936.37	9,936.37	700,284	8,916.02	1,020.35	1,020.35	0.00
	91400100001402	14B	2,378,685	0.013029	30,991.89	30,991.89	2,134,421	27,809.37	3,182.52	3,182.52	0.00
	91400100002100	21	5,218,755	0.010853	56,639.15	56,639.15	4,682,846	50,822.93	5,816.22	5,816.22	0.00
	91400100002107	21G	961,572	0.010853	10,435.94	10,435.94	862,829	9,364.28	1,071.66	1,071.66	0.00
	91400100002112	21L	2,395	0.010853	25.99	25.99	2,149	23.32	2.67	2.67	0.00
	91400100002120	21T	141,953	0.011042	1,567.45	1,567.45	127,376	1,406.49	160.96	160.96	0.00
	91400100002125	21Y	1,249,015	0.012036	15,033.14	15,033.14	1,120,755	13,489.41	1,543.73	1,543.73	0.00
	91400100002126	21Z	719,982	0.011636	8,377.71	8,377.71	646,047	7,517.40	860.31	860.31	0.00
	91400100002302	23B	2,405,482	0.015413	37,075.69	37,075.69	2,158,466	33,268.44	3,807.25	3,807.25	0.00
	91400100002305	23E	537,296	0.015413	8,281.34	8,281.34	482,122	7,430.95	850.39	850.39	0.00
	91400100002400	24	4,694,423	0.015413	72,355.14	72,355.14	4,212,358	64,925.07	7,430.07	7,430.07	0.00
	91400100002700	27	3,201,480	0.014243	45,598.68	45,598.68	2,872,722	40,916.18	4,682.50	4,682.50	0.00
	91400100002900	29	30,467,021	0.015446	470,593.61	470,593.61	27,338,383	422,268.66	48,324.95	48,324.95	0.00
	91400100002902	29B	781,433	0.017172	13,418.77	13,418.77	701,188	12,040.80	1,377.97	1,377.97	0.00
	91400100002903	29C	139,952	0.015413	2,157.08	2,157.08	125,580	1,935.56	221.52	221.52	0.00
	91400100002904	29D	1,322,849	0.014484	19,160.14	19,160.14	1,187,007	17,192.61	1,967.53	1,967.53	0.00
	91400100002905	29E	2,407	0.016530	39.79	39.79	2,160	35.70	4.09	4.09	0.00
	91400100003000	30	1,831,859	0.014159	25,937.29	25,937.29	1,643,747	23,273.81	2,663.48	2,663.48	0.00
	91400100003001	30A	1,669,127	0.014932	24,923.40	24,923.40	1,497,726	22,364.04	2,559.36	2,559.36	0.00
	91400100003002	30B	729,280	0.014917	10,878.67	10,878.67	654,390	9,761.54	1,117.13	1,117.13	0.00
	91400100003005	30E	2,407	0.014348	34.54	34.54	2,160	30.99	3.55	3.55	0.00
	91400100003011	30K	24,903	0.014159	352.60	352.60	22,346	316.40	36.20	36.20	0.00
	91400100003303	33C	805,949	0.014737	11,877.27	11,877.27	723,187	10,657.61	1,219.66	1,219.66	0.00
	91400100003500	35	5,816,244	0.012972	75,448.32	75,448.32	5,218,982	67,700.63	7,747.69	7,747.69	0.00
	91400100003502	35B	768,309	0.012987	9,978.03	9,978.03	689,412	8,953.39	1,024.64	1,024.64	0.00
	91400100003504	35D	8,335	0.012403	103.38	103.38	7,479	92.76	10.62	10.62	0.00

TAXPAYER

VERIZON WIRELESS

<u>TAX YEAR</u>	<u>ACCOUNT</u>	<u>ID</u>	<u>2017 TAX NOTICE</u>	<u>TAX RATE</u>	<u>ORIGINAL TAX</u>	<u>AMOUNT PAID</u>	<u>2017 FINAL</u>	<u>REVISED TAX</u>	<u>REDUCTION</u>	<u>REFUND DUE</u>	<u>ADDITIONAL TAX/ DELINQUENCY</u>
91400100003505	35E		2,573,677	0.012597	32,420.61	32,420.61	2,309,388	29,091.36	3,329.25	3,329.25	0.00
91400100003521	35U		617,810	0.012403	7,662.70	7,662.70	554,367	6,875.81	786.89	786.89	0.00
91400100003604	36D		2,300,848	0.012565	28,910.16	28,910.16	2,064,575	25,941.38	2,968.78	2,968.78	0.00
91400100003605	36E		579,745	0.012530	7,264.20	7,264.20	520,211	6,518.24	745.96	745.96	0.00
91400100003606	36F		31,318	0.012565	393.51	393.51	28,102	353.10	40.41	40.41	0.00
91400100003700	37		130,515,580	0.012320	1,607,951.95	1,607,951.95	117,113,055	1,442,832.84	165,119.11	165,119.11	0.00
91400100003717	37Q		600,854	0.012320	7,402.52	7,402.52	539,153	6,642.36	760.16	760.16	0.00
91400100003725	37Y		564,934	0.013325	8,860.25	8,860.25	596,653	7,950.40	909.85	909.85	0.00
91400100003800	38		6,757,969	0.012561	84,886.85	84,886.85	6,063,999	76,169.89	8,716.96	8,716.96	0.00
91400100003802	38B		20,065	0.012561	252.04	252.04	18,005	226.16	25.88	25.88	0.00
91400100003909	39I		51,609	0.012596	650.07	650.07	46,309	583.31	66.76	66.76	0.00
91400100004000	40		10,927	0.014548	158.97	158.97	9,805	142.64	16.33	16.33	0.00
91400100004011	40K		2,550,086	0.014548	37,098.65	37,098.65	2,288,219	33,289.01	3,809.64	3,809.64	0.00
91400100004016	40P		670,409	0.014646	9,818.81	9,818.81	601,565	8,810.52	1,008.29	1,008.29	0.00
91400100004200	42		2,082,258	0.014506	30,205.23	30,205.23	1,868,433	27,103.49	3,101.74	3,101.74	0.00
91400100004201	42A		635,952	0.014506	9,225.12	9,225.12	570,648	8,277.82	947.30	947.30	0.00
91400100004300	43		21,859	0.015306	334.57	334.57	19,614	300.21	34.36	34.36	0.00
91400100004307	43G		58,423	0.013372	781.23	781.23	52,424	701.01	80.22	80.22	0.00
91400100004500	45		1,771,870	0.012412	21,992.45	21,992.45	1,589,918	19,734.06	2,258.39	2,258.39	0.00
91400100004507	45G		19,473	0.012412	241.70	241.70	17,473	216.87	24.83	24.83	0.00
91400100005402	54B		751,112	0.013399	10,064.15	10,064.15	673,981	9,030.67	1,033.48	1,033.48	0.00
91400100005500	55		6,272,206	0.012814	80,372.05	80,372.05	5,628,120	72,118.73	8,253.32	8,253.32	0.00
91400100005505	55E		83,625	0.012814	1,071.57	1,071.57	75,037	961.52	110.05	110.05	0.00
91400100006100	61		5,303,224	0.013738	72,855.69	72,855.69	4,758,638	65,374.17	7,481.52	7,481.52	0.00
91400100006300	63		88,138	0.014743	1,004.56	1,004.56	61,141	901.40	103.16	103.16	0.00
91400100007000	70		1,352,285	0.014832	20,057.09	20,057.09	1,213,420	17,997.45	2,059.64	2,059.64	0.00
91400100008200	82		2,432,292	0.011977	29,131.56	29,131.56	2,182,522	26,140.07	2,991.49	2,991.49	0.00
91400100010103	AAC		794,207	0.012130	9,633.73	9,633.73	712,650	8,644.44	989.29	989.29	0.00
91400100010108	AAH		2,090,896	0.013873	29,007.00	29,007.00	1,876,184	26,028.30	2,978.70	2,978.70	0.00
91400100010111	AAK		681,841	0.012808	8,733.02	8,733.02	611,823	7,836.23	896.79	896.79	0.00
91400100010120	AAT		1,032,625	0.012625	13,036.89	13,036.89	926,586	11,698.15	1,338.74	1,338.74	0.00
91400100010202	ABB		594,126	0.011977	7,115.85	7,115.85	533,116	6,385.13	730.72	730.72	0.00
91400100010203	ABC		59,985	0.013566	813.76	813.76	53,825	730.19	83.57	83.57	0.00
91400100010216	ABP		13,458	0.015686	211.10	211.10	12,076	189.42	21.68	21.68	0.00
91400100010217	ABQ		60,448,999	0.016191	978,729.74	978,729.74	54,241,539	878,224.76	100,504.98	100,504.98	0.00
91400100010218	ABR		1,007,292	0.016224	16,342.31	16,342.31	903,853	14,664.11	1,678.20	1,678.20	0.00
91400100010302	ACB		16,096	0.016866	271.48	271.48	14,442	243.58	27.90	27.90	0.00
91400100010311	ACK		576,455	0.014213	8,193.15	8,193.15	517,259	7,351.80	841.35	841.35	0.00

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

TAXPAYER
VERIZON WIRELESS

<u>TAX YEAR</u>	<u>ACCOUNT</u>	<u>ID</u>	<u>2017 TAX NOTICE</u>	<u>TAX RATE</u>	<u>ORIGINAL TAX</u>	<u>AMOUNT PAID</u>	<u>2017 FINAL</u>	<u>REVISED TAX</u>	<u>REDUCTION</u>	<u>REFUND DUE</u>	<u>ADDITIONAL TAX/</u>	<u>DELINQUENCY</u>
	91400100010312	ACL	7,832	0.014402	112.80	112.80	7,028	101.22	11.58	11.58		0.00
	91400100010314	ACN	690,144	0.014910	10,290.05	10,290.05	619,274	9,233.38	1,056.67	1,056.67		0.00
	91400100010315	ACO	558,751	0.014910	8,330.98	8,330.98	501,373	7,475.47	855.51	855.51		0.00
	91400100010316	ACP	3,019,106	0.014510	43,807.23	43,807.23	2,709,076	39,308.69	4,498.54	4,498.54		0.00
	91400100010320	ACT	1,484,253	0.014193	21,066.00	21,066.00	1,331,836	18,902.75	2,163.25	2,163.25		0.00
	TOTALS		355,295,560.00		4,890,947.19	4,890,947.19	318,810,564.00	4,388,699.92	502,247.27	502,247.27		0.00