



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



7.1.1
April 12, 2018

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

Attention: Aimee Winder Newton, Chair

Re: Recommendation for recertification of previously withdrawn properties for
the 2018 Tax Sale.

Board Letter: AU18-056

Council Members:

It is the recommendation of the Salt Lake County Auditor that the attached
list of properties previously withdrawn from prior year tax sales be recertified for
the 2018 Tax Sale, pursuant to Salt Lake County Ordinance 3.65.130, because the
cause of the original withdrawal has been remedied.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

List of Properties to be Recertified from Prior Years

07-31-200-002-0000		ENVIR	GILROY FAMILY LIMITED PARTNERSHIP
14-27-428-002-0000		DEFERRAL	BURRELL, CHRISTOPHER
14-30-232-009-0000		AMOUNT	CASH, GARY L
14-30-403-034-0000		AMOUNT	MILLINER, KEITH R
14-36-177-011-0000		DEFERRAL	OLSEN, TERA W
15-04-451-001-0000	101	IRS	CASE, RON
15-10-451-081-0000		AMOUNT	MADISON ESTATES SUBDIVISION HOMEOWNERS ASSOCIATION
15-28-104-005-0000		DEFERRAL	RODEN, PATTY
15-30-176-012-0000		DEFERRAL	SKOUGARD, TIMOTHY ALAN
16-21-453-003-0000		DEFERRAL	STEELE, MICHAEL T
16-31-382-043-0000		DEFERRAL	MUKHTAR, MUHAMMAD & CASSANDRA; TC
21-19-426-045-0000		COUNTY ERROR	RICHMOND AMERICAN HOMES
21-25-303-006-0000		DEFERRAL	ZAVALA, REGINO Z; ET AL
21-27-302-022-0000		DEFERRAL	HOFFMANN, SHELLY
22-31-376-076-0000	101	LEGAL	SCP GARDEN GLEN LLC
22-31-376-076-0000	102	LEGAL	GARDEN GLEN HOMEOWNERS
22-32-101-007-0000		LEGAL	LAYTON, HELEN; CUSTDN; ET AL
27-08-251-046-0000		IRS	ROWE, KEVIN &
27-16-301-054-0000	101	LEGAL	TPK LLC
27-16-301-054-0000	102	LEGAL	BRYNER, SVETLANA
27-22-377-219-0000		DEFERRAL	SPIECHA, MICHAEL D; ET AL
27-29-376-015-0000		LEGAL	CML-UT RIVERTON LLC
28-17-280-028-0000		LEGAL	FEDERAL NATIONAL MORTGAGE
28-19-360-006-0000		AMOUNT	THE VILLAGES ON DRAPER HILLS



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7.1.2

April 12, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2018 Tax Sale, Removal of \$250.00 administrative fee from strips and right of ways.

Board Letter: AU18-055

Council Members:

The attached list represents parcels which have been classified as strips and right of ways for the 2018 Tax Sale. These parcels may have been assessed the \$250.00 administrative fee which is assessed to all properties certified for tax sale. Since strips and right of ways, pursuant to Salt Lake County Ordinance 3.67.030, allow waiver of the administrative fee, we request that you order the Salt Lake County Treasurer to remove the \$250.00 administrative fee from their records.

We would also ask that you grant the County Treasurer authorization to remove the \$250.00 administrative fee from properties that upon further research are deemed by the Auditor to be strips and right of ways pursuant to Salt Lake County Ordinance 3.67.030.

Sincerely,

Scott Tingley, CIA, CGAP
Salt Lake County Auditor

List of Properties to Remove \$250 Administrative Fee

RIGHT OF WAY

08-34-230-028-0000	Speight, A Edward
08-34-277-019-0000	Coombs Brothers Investment
15-20-401-006-0000	Patriot Enterprises, Ltd

STREET

22-10-229-091-0000	City of Holladay
22-32-101-007-0000	Layton, Helen
28-17-280-028-0000	Federal National Mortgage
34-07-229-017-0000	Walker Osborne Design Build

STRIP

10-27-126-012-0000	Evans, Dorothy
14-21-479-042-0000	Copperview Village Condmn
14-30-204-018-0000	Larson, David
14-30-479-035-0000	Strasser Organization
15-02-180-004-0000	Arrington, John
15-02-456-016-0000 101	Phipps, Marilyn
15-03-483-015-0000	Escalera, Julio
15-10-455-027-0000	Bueno, Sonya
15-31-202-015-0000	Tahi, Viliami
15-31-428-012-0000	Unsworth, John
16-17-479-008-0000	Court, Douglas
16-27-426-033-0000	Lillywhite, Brent
21-04-476-005-0000	Peak, James C
21-09-427-029-0000	Silver, Daniel
21-19-426-045-0000	Richmond American Homes
21-28-176-051-0000	Apex Painting & Coating
22-08-405-011-0000	Jessee, Penny
22-30-354-037-0000	Sharp, George
27-01-226-012-0000	Ortega, Luis
27-08-251-046-0000	Rowe, Kevin
28-03-132-037-0000	Coons, Bradley
28-03-377-039-0000	Mayers, Carl
28-05-128-031-0000	Greenwood, Irvin
28-05-382-019-0000	Reich, David
28-20-102-010-0000	Arrington, John
28-21-177-094-0000	Strasser Organization
34-06-126-019-0000	Walton, Jerry
34-06-126-028-0000	Walton, Jerry

7.1.4
April 17, 2018



Salt Lake County Council
Attn: Aimee Winder Newton, Chair
Building Mail

**SALT LAKE COUNTY
TREASURER**

K. Wayne Cushing
Salt Lake County Treasurer

Randel Wightman
Deputy County Treasurer

Benjamin I. Umeadi
Accounting Director

Anna F. Gallagher
Collections Director

Re: Partial Release of Lien
Parcel Number (s): 09-31-204-012-0000
Name: Larry R Perkins; TR

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

SALT LAKE COUNTY
GOVERNMENT CENTER
2001 South State Street
Suite N1-200
PO Box 144575
Salt Lake City
Utah 84114-4575
Phone: (385) 468-8302
Fax: (385) 468-8301

The Salt Lake County Treasurer hereby requests your determination and authorization to release and reapply all liens for delinquent taxes, interest, penalties and administrative costs and to bill the co-owners for their respective portion based on the owner's interest compared to the whole.

Thank you for your favorable consideration of this request.

Sincerely,

A blue ink signature of Randy Wightman, written in a cursive style.

Randy Wightman
Chief Deputy Treasurer

RW/ld:B4
Enclosures

YEAR:

2017

TO SPLIT ORIGINAL
BASED ON ACREAGE

0.780

DELINQUENT TAX \$ 9,860.03
(Interest Not Included)

Tax Rate: 0.014245

Res Exemption

Computed Bal Due

ORIGINAL PARCEL:
09-31-204-012-0000

LAND

Primary
Secondary

\$ 419,400.00

\$ 188,730.00

\$ 3,285.89

\$ -

BUILDING

Primary
Secondary

\$ 839,100.00

\$ 377,595.00

\$ 6,574.14

\$ -

\$ -

\$ 1,258,500.00

\$ 566,325.00

\$ 9,860.03

Less Prepay

\$ -

Total Due

\$ 9,860.03

Penalty

\$ 246.50

Total Due

\$ 10,106.53

Collections

\$ -

Balance Due

\$ 10,106.53

PARCEL

SEG

09-31-204-012-0000 - 101

PERCENT OF TOTAL

PRIMARY ACREAGE

0.620

78.4810%

SECONDARY ACREAGE

0.0000%

BUILDING: Primary

\$ 6,574.14

BUILDING: Secondary

\$ -

PERCENTAGE OF LAND TAX

\$ 2,578.80

PERCENTAGE OF LAND TAX

\$ -

Total Tax

\$ 9,152.94

Less Prepay

\$ -

Total Due

\$ 9,152.94

Total Penalty

\$ 228.82

TOTAL DUE

\$ 9,381.76

Collections

\$ -

Balance Due

\$ 9,381.76

New parcel#

09-31-204-013

"S" account #

0

PARCEL

SEG

09-31-204-012-0000 - 102

PERCENT OF TOTAL

PRIMARY ACREAGE

0.170

21.5190%

SECONDARY ACREAGE

0.0000%

BUILDING: Primary

\$ -

BUILDING: Secondary

\$ -

PERCENTAGE OF LAND TAX

\$ 707.09

PERCENTAGE OF LAND TAX

\$ -

Total Tax

\$ 707.09

Less Prepay

\$ -

Total Due

\$ 707.09

Total Penalty

\$ 17.68

TOTAL DUE

\$ 724.77

Collections

\$ -

Balance Due

\$ 724.77

New parcel #

09-31-204-014

"S" account #

0

TOTAL ACREAGE- Primary

0.790

100.0000%

TOTAL ACREAGE- Secondary

0.790

0.0000%

TOTAL OF PORTIONS

\$ 9,860.03

DELINQUENT TAX

\$ 9,860.03

DIFFERENCE

\$ -

7.15
April 17, 2018



Salt Lake County Council
Attn: Aimee Winder Newton, Chair
Building Mail

**SALT LAKE COUNTY
TREASURER**

K. Wayne Cushing
Salt Lake County Treasurer

Randel Wightman
Deputy County Treasurer

Benjamin I. Umeadi
Accounting Director

Anna F. Gallagher
Collections Director

Re: Partial Release of Lien
Parcel Number (s): 27-31-100-015-0000; 27-31-100-022-0000
Name: Caroline Dellavalle

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

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GOVERNMENT CENTER
2001 South State Street
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Phone: (385) 468-8302
Fax: (385) 468-8301

The Salt Lake County Treasurer hereby requests your determination and authorization to release and reapply all liens for delinquent taxes, interest, penalties and administrative costs and to bill the co-owners for their respective portion based on the owner's interest compared to the whole.

Thank you for your favorable consideration of this request.

Sincerely,

Randy Wightman
Chief Deputy Treasurer

RW/ld:B4
Enclosures

YEAR:

2017

TO SPLIT ORIGINAL
BASED ON ACREAGE

1.820

DELINQUENT TAX \$ 2,808.94
(Interest Not Included)

Tax Rate: 0.014506

ORIGINAL PARCEL:

27-31-100-015

LAND

Primary

\$ 247,410.00

\$ 111,334.50

\$ 1,973.91

Secondary

\$ 48,380.00

\$ 701.80

BUILDING

Primary

\$ 16,700.00

\$ 7,515.00

\$ 133.23

Secondary

\$ -

\$ -

\$ 312,490.00

\$ 118,849.50

\$ 2,808.94

Less Prepay

\$ -

Total Due

\$ 2,808.94

Penalty

\$ 70.22

Total Due

\$ 2,879.16

Collections

\$ -

Balance Due

\$ 2,879.16

PARCEL

SEG

27-31-100-015 - 101

PERCENT OF TOTAL

PRIMARY ACREAGE

0.880

88.0000%

SECONDARY ACREAGE

0.000

0.0000%

BUILDING: Primary

\$ 133.23

BUILDING: Secondary

\$ -

PERCENTAGE OF LAND TAX

\$ 1,737.04

PERCENTAGE OF LAND TAX

\$ -

Total Tax

\$ 1,870.27

Less Prepay

\$ -

Total Due

\$ 1,870.27

Total Penalty

\$ 46.76

TOTAL DUE

\$ 1,917.03

Collections

\$ -

Balance Due

\$ 1,917.03

New parcel#

27-31-177-006

"S" account #

0

PARCEL

SEG

27-31-100-015 - 102

PERCENT OF TOTAL

PRIMARY ACREAGE

0.120

12.0000%

SECONDARY ACREAGE

0.820

100.0000%

BUILDING: Primary

\$ -

BUILDING: Secondary

\$ -

PERCENTAGE OF LAND TAX

\$ 236.87

PERCENTAGE OF LAND TAX

\$ 701.80

Total Tax

\$ 938.67

Less Prepay

\$ -

Total Due

\$ 938.67

Total Penalty

\$ 23.47

TOTAL DUE

\$ 962.14

Collections

\$ -

Balance Due

\$ 962.14

New parcel #

27-31-177-007

"S" account #

0

TOTAL ACREAGE- Primary

1.000

100.0000%

TOTAL OF PORTIONS

\$ 2,808.94

TOTAL ACREAGE- Secondary

0.820

100.0000%

DELINQUENT TAX

\$ 2,808.94

1.820

DIFFERENCE

\$ -

YEAR:

2017

TO SPLIT ORIGINAL
BASED ON ACREAGE

0.160

DELINQUENT TAX \$ 274.16
(Interest Not Included)

Tax Rate: 0.014506

Res Exemption

Computed Bal Due

ORIGINAL PARCEL:
27-31-100-022

LAND

Primary

\$ -

\$ -

\$ -

Secondary

\$ 18,900.00

\$ 274.16

BUILDING

Primary

\$ -

\$ -

\$ -

Secondary

\$ 18,900.00

\$ 274.16

Less Prepay

\$ -

Total Due

\$ 274.16

Penalty

\$ 10.00

Total Due

\$ 284.16

Collections

\$ -

Balance Due

\$ 284.16

PARCEL

SEG

27-31-100-022 - 101

PERCENT OF TOTAL

PRIMARY ACREAGE

0.000

0.0000%

SECONDARY ACREAGE

0.100

62.5000%

BUILDING: Primary

\$

-

BUILDING: Secondary

\$

-

PERCENTAGE OF LAND TAX

\$

-

PERCENTAGE OF LAND TAX

\$

171.35

Total Tax

\$

171.35

Less Prepay

\$

-

Total Due

\$

171.35

Total Penalty

\$

10.00

TOTAL DUE

\$

181.35

Collections

\$

-

Balance Due

\$

181.35

PARCEL

SEG

27-31-100-022 - 102

PERCENT OF TOTAL

PRIMARY ACREAGE

0.000

0.0000%

SECONDARY ACREAGE

0.060

37.5000%

BUILDING: Primary

\$

-

BUILDING: Secondary

\$

-

PERCENTAGE OF LAND TAX

\$

-

PERCENTAGE OF LAND TAX

\$

102.81

Total Tax

\$

102.81

Less Prepay

\$

-

Total Due

\$

102.81

Total Penalty

\$

10.00

TOTAL DUE

\$

112.81

Collections

\$

-

Balance Due

\$

112.81

TOTAL ACREAGE- Primary

0.000

0.0000%

TOTAL OF PORTIONS

\$

274.16

TOTAL ACREAGE- Secondary

0.160

100.0000%

DELINQUENT TAX

\$

274.16

DIFFERENCE

\$

-

7.1.6
April 17, 2018



Salt Lake County Council
Attn: Aimee Winder Newton, Chair
Building Mail

**SALT LAKE COUNTY
TREASURER**

K. Wayne Cushing
Salt Lake County Treasurer

Randel Wightman
Deputy County Treasurer

Benjamin I. Umeadi
Accounting Director

Anna F. Gallagher
Collections Director

Re: Partial Release of Lien
Parcel Number (s): 27-23-376-019-0000
Name: Janet & Davis Ward

Dear Council:

According to the property records of Salt Lake County, ownership of the above identified property or properties was transferred or conveyed without satisfaction of all outstanding property tax obligations. The property or properties now have unpaid and delinquent taxes, interest, penalties and administrative costs which must be allocated to facilitate collection as permitted by Utah Code Annotated, Section 59-2-1349.

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The Salt Lake County Treasurer hereby requests your determination and authorization to release and reapply all liens for delinquent taxes, interest, penalties and administrative costs and to bill the co-owners for their respective portion based on the owner's interest compared to the whole.

Thank you for your favorable consideration of this request.

Sincerely,

Randy Wightman
Chief Deputy Treasurer

RW/ld:B4
Enclosures

YEAR:
2017

TO SPLIT BACK TO ORIGINAL
BASED ON ACREAGE

18.21

DELINQUENT TAX \$ 14,554.04
(Interest Not Included)

Tax Rate: 0.012561

17% Exemption

Computed Bal Due

ORIGINAL PARCEL:
27-23-376-019

LAND

Primary
Secondary

\$ -
\$ 1,553,300.00

\$ -
264060

\$ -
\$ 16,194.14

BUILDING

Primary
Secondary

\$ -
\$ 1,553,300.00

\$ -
\$ 264,060.00

\$ -
\$ 16,194.14

Less Prepay \$ 90.91

Total Due \$ 16,103.23

Penalty \$ 402.58

Total Due \$ 16,505.81

Tax Collections \$ 1,549.19

Penalty Collection \$ 194.20

Tax Balance Due \$ 14,554.04

Penalty Bal Due \$ 208.38

PARCEL

SEG

27-23-376-019 - 101

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000

SECONDARY ACREAGE 0.3222543

0.0000%

2.0194%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ -

\$ -

\$ -

\$ 325.19

Total Tax \$ 325.19

Less Prepay \$ -

Total Due \$ 325.19

Total Penalty \$ 10.00

TOTAL DUE \$ 335.19

Collections \$ -

Balance Due \$ 335.19

New parcel# 27-23-326-033

"S" account # 0

PARCEL

SEG

27-23-376-019 - 102

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000

SECONDARY ACREAGE 0.2964740

0.0000%

1.8578%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ -

\$ -

\$ -

\$ 299.17

Total Tax \$ 299.17

Less Prepay \$ -

Total Due \$ 299.17

Total Penalty \$ 10.00

TOTAL DUE \$ 309.17

Collections \$ 291.98

Tax Bal Due \$ 17.19

New parcel# 27-23-326-034

"S" account # 0

PARCEL

SEG

27-23-376-019 - 103

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000

SECONDARY ACREAGE 0.3093642

0.0000%

1.9386%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ -

\$ -

\$ -

\$ 312.18

Total Tax \$ 312.18

Less Prepay \$ -

Total Due \$ 312.18

Total Penalty \$ 10.00

TOTAL DUE \$ 322.18

Collections \$ 304.24

New parcel# 27-23-326-035

"S" account # 0

PARCEL	SEG					
	27-23-376-019 - 104					
	<u>PERCENT OF TOTAL</u>			BUILDING: Primary	\$	-
	PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Secondary	\$	-
	SECONDARY ACREAGE	0.2964740	1.8578%	PERCENTAGE OF LAND TAX	\$	-
				PERCENTAGE OF LAND TAX	\$	299.17
				Total Tax	\$	299.17
New parcel#	27-23-326-036			Less Prepay	\$	-
"S" account #	0			Total Due	\$	299.17
				Total Penalty	\$	10.00
				TOTAL DUE	\$	309.17
				Collections	\$	-
				Balance Due	\$	309.17

PARCEL	SEG					
	27-23-376-019 - 105					
	<u>PERCENT OF TOTAL</u>			BUILDING: Primary	\$	-
	PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Secondary	\$	-
	SECONDARY ACREAGE	0.2964740	1.8578%	PERCENTAGE OF LAND TAX	\$	-
				PERCENTAGE OF LAND TAX	\$	299.17
				Total Tax	\$	299.17
New parcel#	27-23-326-037			Less Prepay	\$	-
"S" account #	0			Total Due	\$	299.17
				Total Penalty	\$	10.00
				TOTAL DUE	\$	309.17
				Collections	\$	-
				Balance Due	\$	309.17

PARCEL	SEG					
	27-23-376-019 - 106					
	<u>PERCENT OF TOTAL</u>			BUILDING: Primary	\$	-
	PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Secondary	\$	-
	SECONDARY ACREAGE	0.2964740	1.8578%	PERCENTAGE OF LAND TAX	\$	-
				PERCENTAGE OF LAND TAX	\$	299.17
				Total Tax	\$	299.17
New parcel#	27-23-326-038			Less Prepay	\$	-
"S" account #	0			Total Due	\$	299.17
				Total Penalty	\$	10.00
				TOTAL DUE	\$	309.17
				Collections	\$	-
				Balance Due	\$	309.17

PARCEL	SEG					
	27-23-376-019 - 107					
	<u>PERCENT OF TOTAL</u>			BUILDING: Primary	\$	-
	PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Secondary	\$	-
	SECONDARY ACREAGE	0.2964740	1.8578%	PERCENTAGE OF LAND TAX	\$	-
				PERCENTAGE OF LAND TAX	\$	299.17
				Total Tax	\$	299.17
New parcel#	27-23-326-039			Less Prepay	\$	-
"S" account #	0			Total Due	\$	299.17
				Total Penalty	\$	10.00
				TOTAL DUE	\$	309.17
				Collections	\$	-
				Balance Due	\$	309.17

PARCEL	SEG					
	27-23-376-019 - 108					
	<u>PERCENT OF TOTAL</u>			BUILDING: Primary	\$	-
				BUILDING: Secondary	\$	-

PRIMARY ACREAGE	0.0000000	0.0000%	PERCENTAGE OF LAND TAX	\$	-
SECONDARY ACREAGE	0.2964740	1.8578%	PERCENTAGE OF LAND TAX	\$	299.17
				Total Tax	\$ 299.17
				Less Prepay	\$ -
				Total Due	\$ 299.17
				Total Penalty	\$ 10.00
				TOTAL DUE	\$ 309.17
				Collections	\$ -
				Balance Due	\$ 309.17

PARCEL 27-23-376-019 - 109 SEG

PERCENT OF TOTAL

PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Primary	\$	-
SECONDARY ACREAGE	0.2964740	1.8578%	BUILDING: Secondary	\$	-
				PERCENTAGE OF LAND TAX	\$ -
				PERCENTAGE OF LAND TAX	\$ 299.17
				Total Tax	\$ 299.17
				Less Prepay	\$ -
				Total Due	\$ 299.17
				Total Penalty	\$ 10.00
				TOTAL DUE	\$ 309.17
				Collections	\$ -
				Balance Due	\$ 309.17

New parcel# 27-23-326-041
"S" account # 0

PARCEL 27-23-376-019 - 110 SEG

PERCENT OF TOTAL

PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Primary	\$	-
SECONDARY ACREAGE	0.2964740	1.8578%	BUILDING: Secondary	\$	-
				PERCENTAGE OF LAND TAX	\$ -
				PERCENTAGE OF LAND TAX	\$ 299.17
				Total Tax	\$ 299.17
				Less Prepay	\$ -
				Total Due	\$ 299.17
				Total Penalty	\$ 10.00
				TOTAL DUE	\$ 309.17
				Collections	\$ -
				Balance Due	\$ 309.17

New parcel# 27-23-326-042
"S" account # 0

PARCEL 27-23-376-019 - 111 SEG

PERCENT OF TOTAL

PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Primary	\$	-
SECONDARY ACREAGE	0.3093642	1.9386%	BUILDING: Secondary	\$	-
				PERCENTAGE OF LAND TAX	\$ -
				PERCENTAGE OF LAND TAX	\$ 312.18
				Total Tax	\$ 312.18
				Less Prepay	\$ -
				Total Due	\$ 312.18
				Total Penalty	\$ 10.00
				TOTAL DUE	\$ 322.18
				Tax Collections	\$ 952.97
				Penalty Collection	\$ 194.20
				Refund Tax	\$ (640.79)
				Refund Penalty	\$ (184.20)

New parcel# 27-23-326-043
"S" account # 0

PARCEL 27-23-376-019 - 112 SEG

PERCENT OF TOTAL

PRIMARY ACREAGE	0.0000000	0.0000%	BUILDING: Primary	\$	-
SECONDARY ACREAGE	0.4124855	2.5848%	BUILDING: Secondary	\$	-
				PERCENTAGE OF LAND TAX	\$ -
				PERCENTAGE OF LAND TAX	\$ 416.24
				Total Tax	\$ 416.24
				Less Prepay	\$ -
				Total Due	\$ 416.24

New parcel# 27-23-378-008
"S" account # 0

Total Penalty	\$	10.41
TOTAL DUE	\$	426.65
Collections	\$	-
Balance Due	\$	426.65

PARCEL SEG
27-23-376-019 - 113

PERCENT OF TOTAL
PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.4382659

New parcel# 27-23-378-009
"S" account # 0

BUILDING: Primary	\$	-
BUILDING: Secondary	\$	-
PERCENTAGE OF LAND TAX	\$	-
PERCENTAGE OF LAND TAX	\$	442.25
Total Tax	\$	442.25
Less Prepay	\$	-
Total Due	\$	442.25
Total Penalty	\$	11.06
TOTAL DUE	\$	453.31
Collections	\$	-
Balance Due	\$	453.31

PARCEL SEG
27-23-376-019 - 114

PERCENT OF TOTAL
PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.3480347

New parcel# 27-23-378-010
"S" account # 0

BUILDING: Primary	\$	-
BUILDING: Secondary	\$	-
PERCENTAGE OF LAND TAX	\$	-
PERCENTAGE OF LAND TAX	\$	351.20
Total Tax	\$	351.20
Less Prepay	\$	-
Total Due	\$	351.20
Total Penalty	\$	10.00
TOTAL DUE	\$	361.20
Collections	\$	-
Balance Due	\$	361.20

PARCEL SEG
27-23-376-019 - 115

PERCENT OF TOTAL
PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.2964740

New parcel# 27-23-378-011
"S" account # 0

BUILDING: Primary	\$	-
BUILDING: Secondary	\$	-
PERCENTAGE OF LAND TAX	\$	-
PERCENTAGE OF LAND TAX	\$	299.17
Total Tax	\$	299.17
Less Prepay	\$	-
Total Due	\$	299.17
Total Penalty	\$	10.00
TOTAL DUE	\$	309.17
Collections	\$	-
Balance Due	\$	309.17

PARCEL SEG
27-23-376-019 - 116

PERCENT OF TOTAL
PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.3093642

New parcel# 27-23-378-012
"S" account # 0

BUILDING: Primary	\$	-
BUILDING: Secondary	\$	-
PERCENTAGE OF LAND TAX	\$	-
PERCENTAGE OF LAND TAX	\$	312.18
Total Tax	\$	312.18
Less Prepay	\$	-
Total Due	\$	312.18
Total Penalty	\$	10.00
TOTAL DUE	\$	322.18
Collections	\$	-
Balance Due	\$	322.18

PARCEL SEG

27-23-376-019 - 117

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 5.2076301

0.0000%
32.6333%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ 5,255.02

\$ 5,255.02

\$ -

\$ 5,255.02

\$ 131.38

\$ 5,386.40

\$ -

\$ 5,386.40

New parcel# 27-23-403-003

"S" account # 0

PARCEL

SEG

27-23-376-019 - 118

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 4.4600000

0.0000%
27.9483%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ 4,500.58

\$ 4,500.58

\$ -

\$ 4,500.58

\$ 112.51

\$ 4,613.09

\$ -

\$ 4,613.09

New parcel# 27-23-404-005

"S" account # 0

PARCEL

SEG

27-23-376-019 - 119

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.0000000

0.0000%
0.0000%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

New parcel# 27-23-404-006

"S" account # 0

Exempt

PARCEL

SEG

27-23-376-019 - 120

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.7476301

0.0000%
4.6850%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ 754.43

\$ 754.43

\$ -

\$ 754.43

\$ 18.86

\$ 773.29

\$ -

\$ 773.29

New parcel# 27-23-451-012

"S" account # 0

PARCEL

SEG

27-23-376-019 - 121

PERCENT OF TOTAL

PRIMARY ACREAGE 0.0000000
SECONDARY ACREAGE 0.0128902

0.0000%
0.0808%

BUILDING: Primary

BUILDING: Secondary

PERCENTAGE OF LAND TAX

PERCENTAGE OF LAND TAX

\$ 13.01

\$ 13.01

New parcel# 27-23-376-044
 "S" account # 0

Less Prepay	\$ -
Total Due	\$ 13.01
Total Penalty	\$ 10.00
TOTAL DUE	\$ 23.01
Collections	\$ -
Balance Due	\$ 23.01

PARCEL SEG
 27-23-376-019 - 122

PERCENT OF TOTAL
 PRIMARY ACREAGE 0.0000000
 SECONDARY ACREAGE 0.0128902

BUILDING: Primary	\$ -
BUILDING: Secondary	\$ -
PERCENTAGE OF LAND TAX	\$ -
PERCENTAGE OF LAND TAX	\$ 13.01
Total Tax	\$ 13.01
Less Prepay	\$ -
Total Due	\$ 13.01
Total Penalty	\$ 10.00
TOTAL DUE	\$ 23.01
Collections	\$ -
Balance Due	\$ 23.01

New parcel# 27-23-376-045
 "S" account # 0

PARCEL SEG
 27-23-376-019 - 123

PERCENT OF TOTAL
 PRIMARY ACREAGE 0.0000000
 SECONDARY ACREAGE 0.0902312

BUILDING: Primary	\$ -
BUILDING: Secondary	\$ -
PERCENTAGE OF LAND TAX	\$ -
PERCENTAGE OF LAND TAX	\$ 91.05
Total Tax	\$ 91.05
Less Prepay	\$ -
Total Due	\$ 91.05
Total Penalty	\$ 10.00
TOTAL DUE	\$ 101.05
Collections	\$ -
Balance Due	\$ 101.05

New parcel# 27-23-376-050
 "S" account # 0

PARCEL SEG
 27-23-376-019 - 124

PERCENT OF TOTAL
 PRIMARY ACREAGE 0.0000000
 SECONDARY ACREAGE 0.3093642

BUILDING: Primary	\$ -
BUILDING: Secondary	\$ -
PERCENTAGE OF LAND TAX	\$ -
PERCENTAGE OF LAND TAX	\$ 312.18
Total Tax	\$ 312.18
Less Prepay	\$ -
Total Due	\$ 312.18
Total Penalty	\$ 10.00
TOTAL DUE	\$ 322.18
Collections	\$ -
Balance Due	\$ 322.18

New parcel# 27-23-378-013
 "S" account # 0

TOTAL ACREAGE- Primary	0.0000000	0.0000%	TOTAL OF PORTIONS	\$ 16,103.23
TOTAL ACREAGE- Secondary	15.9580347	100.0000%	DELINQUENT TAX	\$ 16,103.23
	15.9580347		DIFFERENCE	\$ -



7.1.7

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

April 12, 2018

<u>Tax Payer:</u>	Siemens Healthcare Diagnostics	<u>Tax Year:</u>	2016
	PT Compliance Services	<u>Tax Number:</u>	075473
	PO Box 80615		Various
	Indianapolis, IN 46280		Subaccounts

PERSONAL PROPERTY TAX REFUND REQUEST

The Salt Lake City Council
ATTN: Council Chair
2001 S State St N2-200
Salt Lake City UT 84190-1010

Dear Council Members,

We respectfully request that you refund 2016 personal property taxes in the amount of \$2,084.29 based on a total taxable value of \$131,700 which was overpaid in error. The attached list shows the main details. Full documentation is on file in the Personal Property Division for audit review.

If you agree with the recommendation, kindly instruct the county Treasurer to issue a refund in the amount stated above.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor

KJ:JS

Board Letter Number: 18-9006

Credit Refunds – Assessor’s Office – Personal Property

<u>Name & Location</u>	<u>Account Number</u>	<u>Year</u>	<u>Taxable Value</u>	<u>Refund Amount</u>
VA MEDICAL CENTER 500 S FOOTHILL BLVD	13 075473 125	2016	\$42,739	\$676.39
VA MEDICAL CENTER 500 S FOOTHILL BLVD	13 075473 119	2016	\$31,650	\$500.89
VA MEDICAL CENTER 500 S FOOTHILL BLVD	13 075473 120	2016	\$15,276	\$241.76
VA MEDICAL CENTER 500 S FOOTHILL BLVD	13 075473 128	2016	\$25,432	\$402.49
VA MEDICAL CENTER 500 S FOOTHILL BLVD	13 075473 130	2016	\$16,603	\$262.76
		Total	\$131,700	\$2,084.29



7.1.8

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **2018 Timely Tax Relief (7.1)**

Council members:

The Property Tax Committee, at a meeting April 19, 2018, reviewed applications filed for consideration of 2018 Timely Tax Relief. The attached list includes the recommendations of the Committee.

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

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.1
2018 Timely Tax Relief
April 19, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Indgnt	Hrdshp	Eff. Date
2018	ABQ	21-07-358-005	Bartling, Galen S		Deny	
2018	13	08-36-156-008	Estrada, Jesus M		Approve	9/1/2018
2018	37	26-01-156-164	Mecham, Laurie	Approve		9/1/2018



7.1.9

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **Other Years Timely Tax Relief (7.1a)**

Council members:

The Property Tax Committee, at a meeting April 19, 2018, reviewed applications filed for consideration of Other Years Timely Tax Relief. The attached list includes the recommendations of the Committee.

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

Sincerely,

A handwritten signature in dark ink that reads 'Brad Neff'. The signature is fluid and cursive, with the first name 'Brad' and last name 'Neff' clearly distinguishable.

Brad Neff, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.1a
Other Years Timely Tax Relief
April 19, 2018

Tax Yr.	Tax Dist	Parcel #	Name	CB	Indgnt	Eff. Date
2017	ACB	14-29-126-005	Talbot, Elwin L	Approve	Approve	9/1/2017



7.1.10

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

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

Council members:

The Property Tax Committee, at a meeting April 19, 2018, reviewed applications filed for consideration of 2017 late tax relief. The attached list includes the recommendations of the Committee.

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

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.2
2017 Late Tax Relief
April 19, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Hrdshp	Eff. Date
2017	24	15-31-178-015	Casey, Debbie A	Deny	
2017	29	14-34-130-024	Garcia, Melisa	Approve	10/16/2017
2017	13	09-31-156-002	Legge, Joan S	Deny	
2017	21	21-13-477-003	Truswell, Richard	Approve	11/27/2017



9.1.11

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **Other Years Veteran Exemptions Filed (7.3a)**

Council members:

The Property Tax Committee, at a meeting April 19, 2018, reviewed applications for consideration of Other Years Veteran's Exemptions. The attached list includes the recommendations of the Committee.

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

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
County Assessor

7.3a
Other Years Veteran Exemptions
April 19, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Vet. Res. Ex. \$	Vehicle	Eff. Date
2017		Vehicle	Burrell, Jzonna T	Deny		
2017	70	33-07-177-099	Covington, Tanja	Approve		9/1/2017
2017	13	16-20-433-012 + Vehicles	Lovestad, Steiner K	Approve	Approve	9/1/2017
2017		Vehicle	Menlove, Wade	\$ -	Approve	
2017	21	21-14-353-006	Oyler, Lynn W	Approve		9/1/2017
2017	38	27-08-477-007	Pearson, Steven C	Approve		9/1/2017
2017	42	33-03-201-004	Pegram, Daryl J	Approve		9/1/2017
2017	38	27-19-152-027	Query, Robert F	Approve		9/1/2017
2017	ABQ	21-07-252-023	Struhs, Karl E	Approve		9/1/2017
2017	82	16-33-405-037	Sweat, Ralph S	Approve		9/1/2017
2017	24	15-34-302-009	Tanner, David L	Approve		9/1/2017
2017	37	21-29-401-006	Walker, Craig M	Approve		9/1/2017
2017	21	21-13-303-021	Wiggins, Michael A	Approve		9/1/2017
2017	61	21-10-251-020	Wilkerson, Anita A	Approve		9/1/2017



7.1.12

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: **Other Years Active Duty Exemptions Filed (7.4a)**

Council members:

The Property Tax Committee, at a meeting April 19, 2018, reviewed applications for consideration of Other Years Active Duty Exemptions. The attached list includes the recommendations of the Committee.

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

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Brad Neff, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
County Assessor

7.40

Other Years Active Duty Exemptions

April 19, 2018

*	Tax Yr.	Tax Dist	Parcel #	Name	A/D Res. Ex. \$	Eff. Date
	2017	35	27-12-104-075	Heaton, Paul M	Approve	9/1/2017



7.1.13

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2017 Hardship Settlement for Shirley Ann Leal,
Parcel # 16-18-205-024. Abate \$ 237.00 for 2017 in real property taxes and settle tax
delinquencies for \$ 1,747.41. Effective: 3/12/18.

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for a 2017 hardship settlement of real property tax delinquencies on parcel # 16-18-205-024. The Committee recommends that hardship relief of \$ 237.00 in real property taxes be abated, effective 3/12/18, if the remaining amount of \$ 1,747.41 is paid by May 25, 2018.

If not paid by May 25, 2018, this settlement will be invalid.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Shirley Ann Leal
1424 S Denver St
Salt Lake City, UT 84115-1514



4.1.14

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: **Consideration of Prorated 2017 Veteran Exemption for Daniel Cox,
Parcel # 32-10-204-013**

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 2,604.93

Please refund any credit balance to Daniel Cox at the address listed below.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Daniel Cox
12710 S Critters Cove
Riverton, UT 84096



9.1.15

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: **Consideration of Prorated 2017 Veteran Exemption for Andrew Figorski,
Parcel # 16-27-278-037**

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for prorated 2017 veteran exemption due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	Veteran Exemption	\$ 1,811.25

Please refund any credit balance to Andrew Figorski at the address listed below.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Andrew Figorski
1064 Blair Street
Salt Lake City, UT 84111



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

April 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Ida M. Gill, Parcel # 16-28-329-016

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 415.00
Approve	Local Circuit Breaker	\$ 775.41

Please refund any credit balance to Meridian Title Services at the address listed below.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Meridian Title Company
126 W Sego Lily Drive #245
Sandy, UT 84070

Ida Gill
% Carol Wright
10202 S Flanders Rd
Sandy, UT 84092



4.1.17

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

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

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, reconsidered an application for a 2017 hardship settlement of real property tax delinquencies on parcel # 16-08-253-018. The Committee recommends that hardship relief of \$ 117.00 in real property taxes be abated, effective 12/29/17, if the remaining amount of \$ 1,512.31 is paid by May 25, 2018.

If not paid by May 25, 2018, this settlement will be invalid.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Irmgard A Nielson
1178 E Sunnyside Ave
Salt Lake City, UT 84102-3726-78



4.1.18

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of Prorated 2017 Tax Relief for Isaias E. Romero, Parcel # 20-12-432-007

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for prorated 2017 tax relief due to the sale of the property or other change in ownership, after the lien date. The Committee recommends that the following relief be granted:

Action	Type of Relief	Amount of Relief
Approve	State Circuit Breaker	\$ 589.50

Please refund any credit balance to Isaias E. Romero at the address listed below.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Isaias E Romero
% Inwest Title Services
ATTN: Tracy Beck
1100 E 6600 S, #120
Murray, UT 84121



Amended

7.1.19

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Request to Approve Amended Sliding Scale
2018 Tax Year for Indigent and Hardship Relief
(Recommend Approval)

Council Members:

The Property Tax Committee recommends the attached amended scale be approved for use in administering indigent and hardship relief for 2018. The scale uses the same income guidelines as the State Circuit Breaker program. Assets are added to income to determine the total resources available to a household. The actual amount of relief is determined after considering the total number of people in the household. An amount up to \$7,500.00 in assets may be excluded from total resources as a burial allowance. The original 2018 sliding scale approved by the County Council December 5, 2017 was based on the Circuit Breaker scale approved by the State Tax Commission at that time. House Bill 293 has since increased Circuit Breaker relief amounts by \$14.00.

Upon your approval, please notify the County Treasurer.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: District Attorney
County Auditor
County Treasurer

Salt Lake County
Indigent/Hardship Sliding Scale Amended Per HB 293
(Includes 2018 Circuit Breaker and Indigent Schedules)

Circuit Breaker Relief

Household Income	Credit	% of Income	% of Max Relief
11,130	984	8.84%	100.00%
11,131	860	5.79%	87.40%
14,843	739	3.98%	75.10%
18,552	557	2.50%	56.61%
22,262	437	1.68%	44.41%
25,974	256	0.87%	26.02%
29,464	133	0.41%	13.52%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household	1	2	3	4	5	6	7	8	9	10	Max Credit
Additional allowance per # in household											
	11,130	4,180	8,360	12,540	16,720	20,900	25,080	29,260	33,440	37,620	
	11,131	15,310	19,490	23,670	27,850	32,030	36,210	40,390	44,570	48,750	984
	14,842	19,022	23,202	27,382	31,562	35,742	39,922	44,102	48,282	52,462	860
	18,551	22,731	26,911	31,091	35,271	39,451	43,631	47,811	51,991	56,171	739
	22,261	26,441	30,621	34,801	38,981	43,161	47,341	51,521	55,701	59,881	557
	25,973	30,153	34,333	38,513	42,693	46,873	51,053	55,233	59,413	63,593	437
	29,463	33,643	37,823	42,003	46,183	50,363	54,543	58,723	62,903	67,083	256
	32,738	36,918	41,098	45,278	49,458	53,638	57,818	61,998	66,178	70,358	133
Additional allowance per # in household taken from 2017 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,180 for each additional person.											

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.
Combine income and assets to determine amount of relief. Deduct up to \$7,500 from assets for burial allowance.
If above the resource limit for the # in the household, determine available income after considering hardship expenses.



7.1.21

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: AUTHORIZATION TO WITHDRAW PROPERTIES FROM THE FINAL
MAY 2018 TAX SALE

Council Members:

The last opportunity for formal Council action prior to the Final May Tax Sale will be Tuesday, May 22, 2018. The Property Tax Committee requests authorization to withdraw properties which warrant consideration by the County Council as deemed appropriate under existing policy guidelines. The period of authorization will extend from the close of the Property Tax Committee meeting on May 17, 2018, through the conclusion of the Tax Sale on Thursday, May 24, 2018.

This action will allow property owners meeting deferral requirements or properties which require legal consideration to be removed from the sale for review and final ratification by the Council.

Your approval is appreciated.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc: County Auditor County Recorder
County Treasurer District Attorney



7.1.21

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2018 TAX SALE
Roff, Jimmie D., Parcel # (ABR) 20-13-481-008-0000, Categories 202 & 227
(Recommend Deny Abatement and Approve Hardship Deferral, effective 04/19/2018)

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, considered an application for acceptance into the tax deferral program. The full market value of the parcel for 2017 was \$201,600.00. Values for 2018 are not yet available. The total delinquency of \$8,961.73 as of 04/19/2018 includes real property tax and refuse collection fee delinquencies plus penalties, interest, and administrative fee.

The Committee recommends denial of hardship abatement for 2013-2017 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of \$150.00 beginning May 2018 applied to the delinquency;
2. All subsequent taxes be paid on or before the due date annually;
3. The participant retain their ownership interest in the property during the entire deferral period;
4. The property remain occupied during the entire deferral period as the participant's primary residence;
5. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
6. The deferral be reviewed annually prior to the Tax Sale for compliance with conditions of approval.

Failure to comply with the terms above may result in revocation of the deferral with the total delinquency due immediately.

With the deferral in place the County Treasurer may remove the Tax Sale Administrative fee of \$250.00 and the County Auditor may withdraw the property from the May 2018 Tax Sale.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Jimmie D. Roff
4921 W Coriander St.
Salt Lake City, UT 84118

HARDSHIP DEFERRAL**Name: Roff, Jimmie D.****Parcel: 20-13-481-008****Effective Date: 04/19/18**

Category:		202	227			
Tax Year: 2011	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2012	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2013	Base Tax	1,561.36	153.00	0.00	0.00	0.00
	Penalty	39.04	3.82	0.00	0.00	0.00
	Interest	481.57	47.19	0.00	0.00	0.00
	Subtotal	2,081.97	204.01	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,081.97	204.01	0.00	0.00	0.00
Tax Year: 2014	Base Tax	1,592.11	108.50	0.00	0.00	0.00
	Penalty	39.81	2.71	0.00	0.00	0.00
	Interest	376.82	25.68	0.00	0.00	0.00
	Subtotal	2,008.74	136.89	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,008.74	136.89	0.00	0.00	0.00
Tax Year: 2015	Base Tax	1,627.02	205.68	0.00	0.00	0.00
	Penalty	40.68	5.14	0.00	0.00	0.00
	Interest	268.34	33.92	0.00	0.00	0.00
	Subtotal	1,936.04	244.74	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,936.04	244.74	0.00	0.00	0.00
Tax Year: 2016	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2017	Base Tax	1,798.92	177.00	0.00	0.00	0.00
	Penalty	44.97	34.36	0.00	0.00	0.00
	Interest	39.56	4.53	0.00	0.00	0.00
	Subtotal	1,883.45	215.89	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,883.45	215.89	0.00	0.00	0.00

Total Delinquency	8,711.73
Tax Sale Fee	250.00
Total Delinquency + Fee	8,961.73
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	8,711.73
Down Payment	0.00
Settlement/Deferral Balance	8,711.73



7.1.22

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 19, 2018

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

Attn: Aimee Winder Newton, Chair

RE: REINSTATEMENT OF DEFERRAL – MAY 2018 TAX SALE
Steele, Michael T., Parcel # (13) 16-21-453-003, Category 202
(Recommend Reinstate with Conditions, effective 04/19/18)

Council Members:

The Property Tax Committee, at a meeting on April 19, 2018, reviewed an application for reinstatement into the tax deferral program. The full market value of the parcel for 2017 was \$317,400.00. Values for 2018 are not yet available. The total delinquency of \$10,379.13, as of 04/19/2018, includes real property tax delinquencies plus penalties, interest, and administrative fee.

The Committee recommends that the delinquent balance be deferred with the following conditions:

1. Down payment of \$1,961.99 which has already been deposited with the County Treasurer applied to the delinquency;
2. Monthly payments of \$200.00 resuming in May applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest during the entire deferral period;
5. The property remain occupied during the entire deferral period as the applicant's primary residence;
6. Submission of an Application for 2018 Tax Abatement on or before the filing deadline;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the agreement.

Failure to comply with the terms above may result in revocation of the deferral agreement with the total delinquency due immediately.

With the deferral in place the County Treasurer may remove the Tax Sale Administrative fee of \$250.00 and the County Auditor may withdraw the property from the May 2018 Tax Sale.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Michael T. Steele
1718 E Stratford Ave.
Salt Lake City, UT 84106

HARDSHIP DEFERRAL

Name: Steele, Michael T

Parcel: 16-21-453-003

Effective Date: 04/19/18

Category: 202

Tax Year: 2008	Base Tax	1,822.07	0.00	0.00	0.00	0.00
	Penalty	36.44	0.00	0.00	0.00	0.00
	Interest	648.43	0.00	0.00	0.00	0.00
	Subtotal	2,506.94	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,506.94	0.00	0.00	0.00	0.00
Tax Year: 2009	Base Tax	1,972.94	0.00	0.00	0.00	0.00
	Penalty	39.46	0.00	0.00	0.00	0.00
	Interest	576.33	0.00	0.00	0.00	0.00
	Subtotal	2,588.73	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,588.73	0.00	0.00	0.00	0.00
Tax Year: 2010	Base Tax	2,282.93	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	195.05	0.00	0.00	0.00	0.00
	Subtotal	2,477.98	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,477.98	0.00	0.00	0.00	0.00
Tax Year: 2011	Base Tax	962.68	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	10.65	0.00	0.00	0.00	0.00
	Subtotal	973.33	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	973.33	0.00	0.00	0.00	0.00
Tax Year: 2017	Base Tax	1,511.62	0.00	0.00	0.00	0.00
	Penalty	37.30	0.00	0.00	0.00	0.00
	Interest	33.23	0.00	0.00	0.00	0.00
	Subtotal	1,582.15	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,582.15	0.00	0.00	0.00	0.00

Total Delinquency	10,129.13
Tax Sale Fee	250.00
Total Delinquency + Fee	10,379.13
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	10,129.13
Down Payment	(1,961.99)
Settlement/Deferral Balance	8,167.14



7.1.23

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

April 18, 2018

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

Attention: Aimee Winder Newton, Chair

Re: Motor Vehicle Refunds

Dear Council Members:

Kindly advise the County Treasurer to reimburse \$ 631 to the attached list of taxpayers. We have reviewed the transactions related to taxpayers' requests for refund and recommend your approval.

Records verifying these transactions are available in the Salt Lake County Assessor's Office, Room #N2600.

Very truly yours,

Kevin Jacobs
Salt Lake County Assessor
Richard Burgi
Chief Deputy

TP

MA 002

<u>Last Name</u>	<u>First Name</u>	<u>M.I.</u>	<u>Receipt No.</u>	<u>Refund Amount</u>	<u>Date Applied</u>	<u>Year</u>	<u>Reason</u>	<u>#</u>
Moore	Darrell	K	724858368	113	3/7/2018	2018	Lease buyout	1
Dejong	Leonard	J	322625664	45	3/7/2018	2018	NO OFF-ROAD	2
Klekas	Megan	E	337018368	113	3/8/2018	2018	Lease Buyout	3
Malmstron	Dyke		1347108992	45	3/2/2018	2018	NO OFF-ROAD	4
Mata-Rodr	Yansee	E	1287820032	153	3/1/2018	2018	Lease Buyout	5
Campbell	Joel		1918529536	53	2/27/2018	2018	Double Pay	6
Sorenson	Daniel	R	1631183616	13	2/28/2018	2018	Double Pay	7
Miller	Dale	E	1792527872	83	3/10/2018	2018	SOLD, PAIDx2	8
Pilcher	John		99844352	13	3/15/2018	2018	Double Pay	9

631

MA 002