



9,1

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

January 31, 2018

The Salt Lake County Council  
Attn: Steve DeBry,  
2001 South State Street N2-200  
Salt Lake City, UT 84190-1010

Re: Rollback Taxes TC#7629 & TC#7630  
Parcel No: 32-04-451-010 & 32-09-200-053  
Name: Beagley, Timothy & Heber; JT

Honorable Council Chair Aimee Winder Newton,

We recommend that you void rollbacks billed on TC#7629 & 7630.

These rollbacks were billed in error. They meet the minimum acreage requirement along with acreage deeded on Quit Claim Deed entry #12707241.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to void rollback taxes as indicated.

Respectfully,

Kevin Jacobs  
Salt Lake County Assessor  
Chris Stavros  
Chief Deputy Assessor

CS/sy

enclosures



9.2  
**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

February 7, 2018

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

Attention: Steve DeBry, Chair

Re: Motor Vehicle refunds

Dear Council Members:

Kindly advise the County Treasurer to reimburse \$ 444.00 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  
Chris Stavros  
Chief Deputy

TP

MA 010

<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>
Gabrielsen	David	F	193264896	\$ 45.00	2/5/2018	2017	Duplicate payment
Cheeseman	T	Kent	1583683328	\$ 153.00	1/31/2018	2018	Duplicate payment
Jerry Seiner Chevrolet c/o Title Clerk			8171712	\$ 150.00	2/5/2018	2018	Church exempt
Hunsaker	Delon	R	1798374656	\$ 83.00	2/1/2018	2018	No longer own
Hunsaker	Delon	R	175464960	\$ 13.00	2/1/2018	2018	No longer own
Total				\$ 444.00			



9.3

**Kevin Jacobs**  
Salt Lake County Assessor

**Chris Stavros**  
Chief Deputy Assessor

February 7, 2018

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

Attention: Steve DeBry, Chair

Re: Motor Vehicle refunds

Dear Council Members:

Kindly advise the County Treasurer to reimburse \$ 210.00 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,

A handwritten signature in cursive script that reads 'Kevin Jacobs'.

Kevin Jacobs  
Salt Lake County Assessor  
Chris Stavros  
Chief Deputy

TP

MA 007

Last Name	First Name	M.I.	Receipt No.	Refund Amount	Date Applied	Year	Reason
Christoffersen	William	E	1365612032	\$ 10.00	2/5/2018	2018	Veteran exempt
Payne	Marty	K	559488512	\$ 80.00	2/5/2018	2018	Veteran exempt
Salgado	Michael	R	285851776	\$ 10.00	2/5/2018	2018	Veteran exempt
Weeks	Werner	G	2120851584	\$ 110.00	2/5/2018	2018	Veteran exempt

Total \$ 210.00

9.4



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

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

2001 S State Street, N3-300  
PO Box 144575

Salt Lake City, UT 84114-4575

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

February 5, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$1,599,900 to \$1,336,900  
(Original \$1,599,900) State Tax Commission Order - Stipulation  
Board Letter: AU18019  
Parcel Number: 22-20-376-044

LNL Properties, LLC  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$1,599,900 to \$1,336,900. This changes the 2016 property taxes from \$23,646.52 to \$19,759.38. The taxpayer has paid \$23,646.52 which results in an overpayment of \$3,887.14.

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 2016 taxes in the amount of \$3,887.14 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

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February 5, 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 \$11,167,100 to \$10,678,500  
(Original \$11,167,100) State Tax Commission Order - Stipulation  
Board Letter: AU18020  
Parcel Number: 22-23-202-010

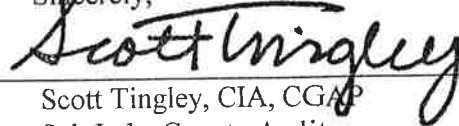
Canyon Slope Development, LLC  
[REDACTED]  
[REDACTED]

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 \$11,167,100 to \$10,678,500. This changes the 2016 property taxes from \$133,011.33 to \$127,191.61. The taxpayer has paid \$133,011.33 which results in an overpayment of \$5,819.72.

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 \$5,819.72 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

95



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

Salt Lake County Auditor

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February 5, 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 \$9,377,900 to \$8,786,700  
(Original \$9,377,900) State Tax Commission Order - Stipulation  
Board Letter: AU18021  
Parcel Number: 15-13-402-010

Ashley Real Estate, LLC

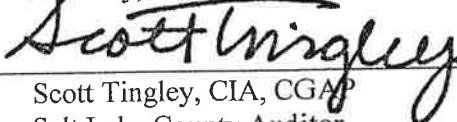
~~Aimee Ashley Winder Newton~~  
~~Protona, WI, USA~~

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 \$9,377,900 to \$8,786,700. This changes the 2016 property taxes from \$140,677.88 to \$131,809.29. The taxpayer has paid \$140,677.88 which results in an overpayment of \$8,868.59.

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 \$8,868.59 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

9.6





**SCOTT TINGLEY**  
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February 5, 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 \$23,670,000 to \$22,515,000  
(Original \$23,670,000) State Tax Commission Order - Stipulation  
Board Letter: AU18022  
Parcel Number: 15-01-180-002

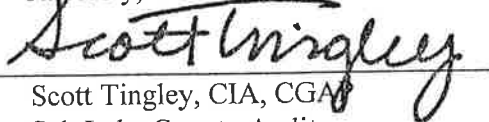
Tremonton Hospitality, LLC  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above property from \$23,670,000 to \$22,515,000. This changes the 2017 property taxes from \$337,179.15 to \$320,726.18. The taxpayer has paid \$337,179.15 which results in an overpayment of \$16,452.97.

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 \$16,452.97 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

9.7



**SCOTT TINGLEY**  
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Salt Lake County Auditor

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February 5, 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 \$16,611,700 to \$13,100,000  
(Original \$16,611,700) State Tax Commission Order - Stipulation  
Board Letter: AU18023  
Parcel Number: 22-23-179-006

HCPI/UTAH II, 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 \$16,611,700 to \$13,100,000. This changes the 2016 property taxes from \$208,260.88 to \$164,234.70. The taxpayer has paid \$208,260.88 which results in an overpayment of \$44,026.18.

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 \$44,026.18 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

9.8



**SCOTT TINGLEY**  
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February 5, 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: AU18024

Parcel Numbers: See Attached

Name: Canyon Ridge Development, LC

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 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 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

9.9

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
28-04-307-008	\$247,600	\$225,600	\$3,226.48	\$3,226.48	\$2,939.79	\$286.69	\$286.69
28-04-307-009	\$202,100	\$182,200	\$2,633.57	\$2,633.57	\$2,374.25	\$259.32	\$259.32

Parcel # 28-04-307-007 was also appealed to the State Tax Commission with NO VALUE ADJUSTMENT



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February 5, 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: AU18025

Parcel Numbers: See Attached

Name: England Real Property Holdings, 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 parcels. This changes the 2016 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 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

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
15-07-351-004	\$5,852,900	\$5,548,400	\$86,798.51	\$86,798.51	\$82,282.77	\$4,515.74	\$4,515.74
15-07-351-006	\$5,848,300	\$5,513,100	\$86,730.29	\$86,730.29	\$81,759.27	\$4,971.02	\$4,971.02



**SCOTT TINGLEY**  
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February 5, 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: AU18026  
Parcel Numbers: See Attached  
Name: Canyon Ridge Development, LC

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 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 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

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
28-04-308-001	\$97,900	\$60,700	\$1,254.98	\$1,254.98	\$778.11	\$476.87	\$476.87
28-04-308-004	\$125,200	\$110,500	\$1,604.94	\$1,604.94	\$1,416.50	\$188.44	\$188.44
28-04-308-005	\$125,200	\$99,000	\$1,604.94	\$1,604.94	\$1,269.08	\$335.86	\$335.86
28-04-308-006	\$172,800	\$154,100	\$2,215.12	\$2,215.12	\$1,975.41	\$239.71	\$239.71
28-04-308-007	\$146,500	\$130,600	\$1,877.98	\$1,877.98	\$1,674.16	\$203.82	\$203.82
28-04-308-008	\$134,900	\$108,900	\$1,729.28	\$1,729.28	\$1,395.99	\$333.29	\$333.29
28-04-308-009	\$113,300	\$99,000	\$1,452.39	\$1,452.39	\$1,269.08	\$183.31	\$183.31
28-04-308-010	\$172,800	\$154,100	\$2,215.12	\$2,215.12	\$1,975.41	\$239.71	\$239.71
28-04-308-011	\$146,500	\$130,600	\$1,877.98	\$1,877.98	\$1,674.16	\$203.82	\$203.82





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

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February 5, 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 \$186,000 to \$176,700  
(Original \$186,000) State Tax Commission Order - Stipulation  
Board Letter: AU18017  
Parcel Number: 16-19-255-013

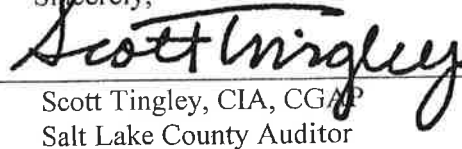
Eysser, Gerd & Elaine  
[Redacted]  
[Redacted]

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 \$186,000 to \$176,700. This changes the 2016 property taxes from \$1,276.70 to \$1,212.87. The taxpayer has paid \$1,276.70 which results in an overpayment of \$63.83.

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 \$63.83 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

9,12



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

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
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February 7, 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: 2014-2016 Tax Years - Corrected Appendix Roll - Board of Equalization  
Board Letter: AU18027  
Parcel Number: 08-23-479-003

Frotus Brothers II, LLC  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusted the 2014-2016 Market Values on the above property. This changes the 2014-2016 property taxes as shown on the attached lists.

Based on this decision, we recommend that the Council authorize the County Treasurer to reduce the 2014-2016 taxes as shown on the attached lists, issue refunds with 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

9.14

**Salt Lake County Board of Equalization  
Corrected Calculation of Appendix Roll  
Based Upon Decision of the Board for Tax Year 2017**

Parcel Number: 08-23-479-003-0000

Tax District: 13

Tax Year:

2014

<u>Category</u>	<u>Market Value</u>		<u>Taxable Value</u>	
	<u>Original</u>	<u>Adjusted</u>	<u>Original</u>	<u>Adjusted</u>
Pri Residential Land			-	-
Sec RCI Land	334,300	334,300	334,300	334,300
Agricultural Land				
Pri Residential Bldg			-	-
Sec RCI Bldg	2,630,500	1,932,700	2,630,500	1,932,700
Agricultural Bldg				
Greenbelt				
Total Value	<u>2,964,800</u>	<u>2,267,000</u>	<u>2,964,800</u>	<u>2,267,000</u>
Less Veteran/Blind Exempt				
Residual Value	<u>2,964,800</u>	<u>2,267,000</u>	<u>2,964,800</u>	<u>2,267,000</u>
Original Assessed Value	<u>334,300</u>	<u>334,300</u>	<u>334,300</u>	<u>334,300</u>
Balance Value	<u><u>2,630,500</u></u>	<u><u>1,932,700</u></u>	<u><u>2,630,500</u></u>	<u><u>1,932,700</u></u>
Property Tax Rate			0.015954	0.015954
Computed Property Tax on Residual Value			47,300.42	36,167.72
Original Billed Property Tax			<u>5,333.42</u>	<u>5,333.42</u>
Balance Property Tax			<u><u>41,967.00</u></u>	<u><u>30,834.30</u></u>
Net Change				<b>11,132.70</b>

**Salt Lake County Board of Equalization  
Corrected Calculation of Appendix Roll  
Based Upon Decision of the Board for Tax Year 2017**

Parcel Number: 08-23-479-003-0000      Tax District: 13      Tax Year: 2015

<u>Category</u>	<u>Market Value</u>		<u>Taxable Value</u>	
	<u>Original</u>	<u>Adjusted</u>	<u>Original</u>	<u>Adjusted</u>
Pri Residential Land			-	-
Sec RCI Land	334,300	334,300	334,300	334,300
Agricultural Land				
Pri Residential Bldg			-	-
Sec RCI Bldg	2,687,100	2,068,700	2,687,100	2,068,700
Agricultural Bldg				
Greenbelt				
Total Value	<u>3,021,400</u>	<u>2,403,000</u>	<u>3,021,400</u>	<u>2,403,000</u>
Less Veteran/Blind Exempt				
Residual Value	<u>3,021,400</u>	<u>2,403,000</u>	<u>3,021,400</u>	<u>2,403,000</u>
Original Assessed Value	<u>334,300</u>	<u>334,300</u>	<u>334,300</u>	<u>334,300</u>
Balance Value	<u><u>2,687,100</u></u>	<u><u>2,068,700</u></u>	<u><u>2,687,100</u></u>	<u><u>2,068,700</u></u>
Property Tax Rate			0.015826	0.015826
Computed Property Tax on Residual Value			47,816.68	38,029.88
Original Billed Property Tax			<u>5,290.63</u>	<u>5,290.63</u>
Balance Property Tax			<u><u>42,526.05</u></u>	<u><u>32,739.25</u></u>
Net Change				<b>9,786.80</b>

**Salt Lake County Board of Equalization  
Corrected Calculation of Appendix Roll  
Based Upon Decision of the Board for Tax Year 2017**

Parcel Number: 08-23-479-003-0000

Tax District: 13

Tax Year:

2016

<u>Category</u>	<u>Market Value</u>		<u>Taxable Value</u>	
	<u>Original</u>	<u>Adjusted</u>	<u>Original</u>	<u>Adjusted</u>
Pri Residential Land			-	-
Sec RCI Land	338,700	338,700	338,700	338,700
Agricultural Land				
Pri Residential Bldg			-	-
Sec RCI Bldg	2,712,700	2,208,500	2,712,700	2,208,500
Agricultural Bldg				
Greenbelt				
Total Value	3,051,400	2,547,200	3,051,400	2,547,200
Less Veteran/Blind Exempt				
Residual Value	3,051,400	2,547,200	3,051,400	2,547,200
Original Assessed Value	338,700	338,700	338,700	338,700
Balance Value	2,712,700	2,208,500	2,712,700	2,208,500
Property Tax Rate			0.015001	0.015001
Computed Property Tax on Residual Value			45,774.05	38,210.55
Original Billed Property Tax			5,080.84	5,080.84
Balance Property Tax			40,693.21	33,129.71
Net Change				7,563.50

VTAU 08-23-479-003-0000 \*\*\*\* 2017 ASSESSMENT DATA \*\*\*\* 02/06/2018 COMPLETED  
TAX DISTRICT 13 NEXT YEAR TAXPAYER ID 0000 PAGE 1 OF 3  
FROTUS BROTHERS II LLC NAME SUPPRESS \*\*\*\*\* SUMMARY \*\*\*\*\*  
ADDR SUPPRESS \* HOME SF FINISH 0 \*  
BK 09980 PG 0001 \* LAND 347,400 \*  
850 W 1600 N NO: \* BLDG 4,537,900 \*  
SALT LAKE CITY UT 84116133150 EDIT 1 \* TOTAL 4,885,300 \*  
\* BAL DUE 69,591.10 \*  
\*\*\*\*\*

NAME MODIFY 00/00/0000 BY OFC RSN \*  
ADDR MODIFY 09/19/2012 BY OFC RSN \*\*\*\*\*  
LOCATION 1575 N BECK ST  
LOCATION EDIT CERTIFY TYPE  
LOCATION MODIFY 00/00/0000 BY O R  
STATUS  
PRINT P TAX SALE  
MULTI NAME PAID UNDER PROTEST  
TRUTH NOTICE 07/07/2017  
TAX NOTICE 09/29/2017  
0 AMEND NOTICE 00/00/0000  
BOFE APPEAL 10/25/2017  
BOFE ACTION U

NEIGHBORHOOD SPEC IMP CERT X ATTACH PERS PROP  
NEIGHBORHOOD CODE 7500 WEED AND DEMO ATTACH GARBAGE  
AVERAGE HOME SF FINISH 0 APPENDIX Y ADDRESS  
LOW SALE PRICE 0 BANKRUPT LEGAL DESC  
HIGH SALE PRICE 0  
AVERAGE SALE PRICE 0  
LAST GENERAL CHANGE 02/01/2018  
BY VASTI111 OFC AUDT REASON U



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

Salt Lake County Auditor

[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
**MBA, CIA, CFE**

Chief Deputy Auditor

[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

2001 S State Street, N3-300

PO Box 144575

Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711

866-498-4955 / fax



February 5, 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 \$6,414,800 to \$6,125,300  
(Original \$6,414,800) State Tax Commission Order - Stipulation  
Board Letter: AU18018  
Parcel Number: 27-36-429-006

Ashley Real Estate, 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 \$6,414,800 to \$6,125,300. This changes the 2016 property taxes from \$84,585.55 to \$80,768.21. The taxpayer has paid \$84,585.55 which results in an overpayment of \$3,817.34.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$3,817.34 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

9.13