

March 8, 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): 28-30-478-029-0000; Jeffrey & Amy Smith
28-30-478-040-0000; Jeffrey & Amy Smith
28-30-478-037-0000 JDAWS Rentals

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,

Randy Wightman
Chief Deputy Treasurer

RW/Id:B4
Enclosures



9.2

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 March 15, 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 black ink, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.1
2018 Timely Tax Relief
March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Indgnt	Eff. Date
2018	43E	28-15-134-011	Tsouras, Patti A	Approve	9/1/2018



9.3

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 March 15, 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 black ink, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.1a
Other Years Timely Tax Relief
March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Blind	CB	Indgnt	Hrdshp	Eff. Date
2017	ACH	28-17-104-017	Neve, Richard C		Approve	Approve		9/1/2017
2017	13	16-05-277-003	Roth, Ljubica M				Deny	
2017	61	21-09-131-020	Wardle, Karen R	Approve				9/1/2017



9.4

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 March 15, 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, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
Assessor-Chad Hughes

7.2
2017 Late Tax Relief
March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Hrdshp
37	2017	27-03-379-034	Shenk, Steven	Deny



9.5

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: 2018 Veteran Exemptions Filed (7.3)

Council members:

The Property Tax Committee, at a meeting March 15, 2018, reviewed applications for consideration of 2018 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, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
County Assessor

7.3

2018 Veteran Exemptions

March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Vet. Res. Ex. \$	Eff. Date
2018	ACP	22-05-407-011	Shields, Scott M	Approve	9/1/2018



9/6

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 March 15, 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, appearing to read 'Liz Fehrmann', written over a horizontal line.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
County Assessor

7.3a
Other Years Veteran Exemptions
March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Vet. Res. Ex. \$	Vehicle	Eff. Date
2017		Vehicles	Campbell, Robert J	\$ -	Approve	
2017	37	26-01-427-009	Crowley, Jim	Approve		9/1/2017
2017	29	20-02-328-014	Dolemba, Adrian	Approve		9/1/2017
2017	AAH	22-34-227-030	Downing, Steven C	Approve		9/1/2017
2017		Vehicles	Ioane, Matai Jr	\$ -	Approve	
2017	42	27-34-328-014 + Vehicles	Marcell, Robert C	Approve	Approve	9/1/2017
2017	61	21-22-276-011	Mascher, Don J	Approve		9/1/2017
2017	37	21-27-427-017	McAlister, Scott	Approve		9/1/2017
2017	13	16-07-329-013 + Vehicles	Newland, Julie	Approve	Approve	9/1/2017
2017		Vehicles	Petersen, Vanasa B	\$ -	Approve	
2017		Vehicles	Salvador, Simoun S	\$ -	Deny	
2017		Vehicles	Shelden, Kevin L	\$ -	Approve	
2017	AAH	22-25-153-010	Staley, James C	Approve		9/1/2017
2017	83	22-16-251-003	Wright, Robert L	Approve		9/1/2017



9.7

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: 2017 Active Duty Exemptions Filed (7.4)

Council members:

The Property Tax Committee, at a meeting March 15, 2018, reviewed applications for consideration of 2017 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, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

att

cc County Treasurer
Treasurer-Abatement Office
County Assessor

7.4

2017 Active Duty Exemptions

March 15, 2018

Tax Yr.	Tax Dist	Parcel #	Name	Active Duty Exemption
2017	ACP	16-29-326-014	Lockner, Ricky J R	Deny



98

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Brenda L. Bertagnole,
Parcel # 22-16-152-157. Abate \$ 428.30 for 2017 in real property taxes and settle tax
delinquencies for \$ 27.04. Effective: 2/12/18.

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, considered an application for a 2017 hardship settlement of real property tax delinquencies on parcel # 22-16-152-157. The Committee recommends that hardship relief of \$ 428.30 in real property taxes be abated, effective 2/12/18, if the remaining amount of \$ 27.04 is paid by April 20, 2018.

If not paid by April 20, 2018, this settlement will be invalid.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Brenda L Bertagnole

A black rectangular redaction box covering several lines of text, likely an address.



99

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 2018

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

Attn: Aimee Winder Newton, Chair

Re: Consideration of 2014-2016 Hardship Settlement for Anne C. Clarke,
Parcel # 16-17-208-022. Deny 2014 Hardship Relief. Abate \$939.00 for 2015 and
\$943.00 for 2016 in real property taxes and settle tax delinquencies for \$5,933.58.
Effective: 10/12/17.

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, considered an application for a 2014-2016 hardship settlement of real property tax delinquencies on parcel # 16-17-208-022. The Committee recommends that hardship relief for 2014 be denied and that \$939.00 for 2015, and \$943.00 for 2016 in real property taxes be abated, effective 10/12/17, if the remaining amount of \$5,933.58 is paid by April 27, 2018.

If not paid by April 27, 2018, this settlement will be invalid.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Anne C Clark

A black rectangular redaction box covering a block of text. The visible text within the redaction includes 'Anne C Clarke', '438', 'Temple St #206', and 'Salt Lake City, UT 84102-1399-38'.

9.10

March 15, 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 Kyle J. Day,**
Parcel # 21-32-176-043

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 1,290.94

Please refund any credit balance to Kyle J. Day at the address listed below.

Sincerely,



Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Kyle J Day
5238 N Morning Dove Cir
Lehi, UT 84043



9.11

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Richard C. Delong,
Parcel # 21-15-226-064

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 1,591.66

Please apply the credit to the parcel.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Richard C Delong

423 S Canal St
Mojave, UT 84123



9.12

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Leola D. Fox,
Parcel # 21-36-255-005

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 533.00
Approve	Local Circuit Breaker	\$ 418.05
Deny	Indigent	\$ 0

Please refund any credit balance to Leola D. Fox at the address listed below.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Leola D Fox

W. Kathy F. Rosenkrantz
8566 S. 4590 W
West Jordan, UT 84088



9.13

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 William W. Henline,
Parcel # 14-34-427-004

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 560.69

Please refund any credit balance to William W. Henline at the address listed below.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

William W Henline

William W Henline
2384 S River Rd - Unit 19
St George, UT 84790



9.14

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Richard D. Hoyt, Jr.,
Parcel # 26-13-276-033

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 1,603.42

Please refund any credit balance to Richard D. Hoyt, Jr. at the address listed below.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Richard D. Hoyt Jr.
3360 Pee Dee Rd
Bliss, NY 14024



9,15

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Douglas C. McEwan,
Parcel # 16-28-405-074

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 711.00
Approve	Local Circuit Breaker	\$ 943.15

Refund any credit balance to Douglas C. McEwan at the address listed below.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Douglas C McEwan

Abingdon Senior Center
2728 E 3900 S #104
Holladay, UT 84124



9,116

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Dayna Parkin,
Parcel # 16-18-410-004

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 453.47

Please refund any credit balance to Dayna Parkin at the address listed below.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Dayna Parkin

1903 W 400 N
West Point, UT 84095



9.17

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Marilyn T. Orr,
Parcel # 21-23-357-011

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 600.73

Please refund any credit balance to Marilyn T. Orr at the address listed below.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Marilyn T Orr

8705 Mt. Majestic Rd.
Sandy, UT 84083



9.18

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Marian A. Smith,
Parcel # 22-10-128-005

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 455.92
Deny	Indigent	\$ 0

Please refund any credit balance to Marian A. Smith at the address listed below.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Estate of Marian A Smith

% Carolyn Fenstermaker
3896 W Mooregate Ave
West Valley, UT 84120



9.19

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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 Johnnie B. West
Parcel # 28-05-301-022

Council Members:

The Property Tax Committee, at a meeting on March 15, 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	\$ 1,139.02

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

cc: Treasurer
Treasurer - Abatement Office

Johnnie B West

14312 S River Chase Rd
Herriman, UT 84096



9.21

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: REINSTATEMENT OF DEFERRAL – MAY 2018 TAX SALE
Eriksson, Malia, Parcel # (24) 21-05-104-049-0000, Category 202
(Recommend Approve with Conditions, effective 3/9/2018)

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, reviewed an application for reinstatement into the tax deferral program. The full market value of the parcel for 2017 was \$181,100.00. Values for 2018 are not yet available. The total delinquency of \$367.63, as of 03/09/2018, includes real property tax delinquencies plus interest. The Committee recommends reinstatement of this deferral under Utah Code Section 59-2-1347 subject to the following conditions:

1. Continued monthly payments, reduced to \$100.00, 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, appearing to read 'Liz Fehrmann'.

Liz Fehrmann, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Malia Eriksson

DEFERRAL SPREADSHEET

Name: Eriksson, Malia
Parcel: 21-05-104-049-0000
Effective Date: 03/09/18

Category: 202

Tax Year: 2010	Base Tax	366.99
	Penalty	0.00
	Interest	0.64
	Subtotal	367.63
	Relief	0.00
	Total	367.63

Total Delinquency	367.63
Tax Sale Fee	0.00
Total Delinquency + Fee	367.63
Remove Tax Sale Fee	0.00
Total Relief	0.00
New Outstanding Balance	367.63
Down Payment	0.00
Deferral Balance	367.63



9.22

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 2018

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

Attn: Aimee Winder Newton, Chair

RE: CONTINUATION OF DEFERRAL – MAY 2018 TAX SALE
Parrish, Reid M., Parcel # (13) 15-11-153-014-0000, Category 202
(Recommend Approve with Conditions, effective 1/1/2018)

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, reviewed existing deferrals for continuation. The Committee recommends continuation of this deferral subject to the following conditions:

1. Continued monthly payments of \$50.00 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.

Sincerely,

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

Liz Fehrmann, Chair
Property Tax Committee

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Reid M. Parrish



9.23

Council-Tax Administration
Liz Fehrmann
Tax Administrator

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

March 15, 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
Tsouras, Patti A, Parcel # (43E) 28-15-134-011-0000, Category 202
(Recommend Approve Abatement and Hardship Deferral, effective 03/01/2018)

Council Members:

The Property Tax Committee, at a meeting on March 15, 2018, considered an application for acceptance into the tax deferral program. The full market value of the parcel for 2017 was \$312,600.00. Values for 2018 are not yet available. The total delinquency of \$11,073.26 as of 03/01/2018 includes real property tax delinquencies plus penalties and interest.

The Committee recommends hardship abatement of \$4,666.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of \$115.00 beginning April 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, appearing to read 'Liz Fehrmann', written over a horizontal line.

Liz Fehrmann, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Patti A. Tsouras

HARDSHIP ABATEMENT/SETTLEMENT/DEFERRAL**Name: Tsouras, Patti A.****Parcel: 28-15-134-011****Effective Date: 03/01/18****Category: 202**

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	1,539.86	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	374.46	0.00	0.00	0.00	0.00
	Subtotal	1,914.32	0.00	0.00	0.00	0.00
	Relief	(909.00)	0.00	0.00	0.00	0.00
	Total	1,005.32	0.00	0.00	0.00	0.00
Tax Year: 2014	Base Tax	1,747.30	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	288.85	0.00	0.00	0.00	0.00
	Subtotal	2,036.15	0.00	0.00	0.00	0.00
	Relief	(924.00)	0.00	0.00	0.00	0.00
	Total	1,112.15	0.00	0.00	0.00	0.00
Tax Year: 2015	Base Tax	2,072.52	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	292.14	0.00	0.00	0.00	0.00
	Subtotal	2,364.66	0.00	0.00	0.00	0.00
	Relief	(939.00)	0.00	0.00	0.00	0.00
	Total	1,425.66	0.00	0.00	0.00	0.00
Tax Year: 2016	Base Tax	2,175.05	0.00	0.00	0.00	0.00
	Penalty	54.38	0.00	0.00	0.00	0.00
	Interest	181.29	0.00	0.00	0.00	0.00
	Subtotal	2,410.72	0.00	0.00	0.00	0.00
	Relief	(943.00)	0.00	0.00	0.00	0.00
	Total	1,467.72	0.00	0.00	0.00	0.00
Tax Year: 2017	Base Tax	2,263.63	0.00	0.00	0.00	0.00
	Penalty	56.59	0.00	0.00	0.00	0.00
	Interest	27.19	0.00	0.00	0.00	0.00
	Subtotal	2,347.41	0.00	0.00	0.00	0.00
	Relief	(951.00)	0.00	0.00	0.00	0.00
	Total	1,396.41	0.00	0.00	0.00	0.00

Total Delinquency	11,073.26
Tax Sale Fee	0.00
Total Delinquency + Fee	11,073.26
Remove Tax Sale Fee	0.00
Total Relief	(4,666.00)
New Outstanding Balance	6,407.26
Down Payment	0.00
Settlement/Deferral Balance	6,407.26



9.24

Kevin Jacobs
Salt Lake County Assessor

Chris Stavros
Chief Deputy Assessor

March 8, 2018

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

Re: Refund of overpaid 2015 and 2016 personal property taxes.
Tax Roll #: 13F 167620
Taxpayer: Transfuels Transportation LLC

Attention: Aimee Winder Newton, Chair

Dear Council Members,

We respectfully request that you refund 2015 and 2016 personal property taxes in the total amount of \$6,410.32 to the above named taxpayer. During the tax years in question, the taxpayer inadvertently reported and paid property taxes on exempt inventory items. Through an audit of the taxpayer's records we have corrected the records to reflect this amount to be refunded as shown below.

<u>Year</u>	<u>Taxable Value</u>	<u>Tax Rate</u>	<u>Overpayment</u>
2015	\$293,385	.0157050	\$4,607.61
2016	\$113,901	.0158270	<u>\$1,802.71</u>
Total			\$6,410.32

If you agree with this recommendation, would you kindly instruct the County Treasurer to issue the refund. Thank you for your cooperation.

Sincerely,

Kevin Jacobs
Salt Lake County Assessor
Chris Stavros
Chief Deputy

KJ/LH:lh

Board Letter Number: 18-9002

pc: Transfuels Transportation LLC
140 W 2100 South #234
Salt Lake City UT 84115

PPIQ 13F 167620 00000000

2017 AS OF: 03/08/2018

TRANSFUELS TRANSPORTATION LLC

HIST

COST 167,387

= PERCENT GOOD 115,352

140 W 2100 S # 234

= TAXABLE MRKT 115,352

SALT LAKE CITY UT 84115

SUPR

- VET/BLD EXMT 0

PROP LOC 140 W 2100 S # 234

= RESIDUAL VAL 115,352

PROP INFO MOVED TO OGDEN 2017

* TAX RATE .0148300

PRCL 15-13-480-018-0000 A P 00-00-000-000-0000

= TAX CHRGD 1,710.67

STATUS HOLD

ATTACHED 0.00

PROP TYPE BUSN

POOR

+ TAX RELF 0.00

REAL ESTATE NO

CR BRKR

+ TAX PAID 1,710.67

ESTIMATE NO

INDGENT

= TOT CRDTS 1,710.67

SELF ASSESSING FILED

BOARD

NEXT YR DIST 13

NYP 00-00-000-000-0000

OPTD FOR ONLINE BLLNG

LAST AUDIT 17015 JB

FEES CHARGED

TAX NOTICE IS PRINTED

NEW BUSN NO

+ PENLTY CHRGD

INTR DATE 02/17/2018

SUSP DATE 01/01/0001

+ AUDIT TAX 6,410.32-

BILLED ON 12/14/2017

DELQ DATE 02/17/2018

+ REFUND 0.00

LAST BILL ACTION lhurst

03/08/2017

= BAL DUE 6,410.32-

LAST ACTION H4740

07/25/2017

AREA 07 AP #

AUD ST

TOTAL DUE

6,410.32-

PPIQ 13F 167620 00000000

2017

PAGE 2 OF 5

A D D I T I O N A L - I N F O R M A T I O N

ESCAPED PROP YEAR 2016

DIST 13F

% GOOD VALUE

293,385-

* TAX RATE

.0157050

= TAXES CHARGED

4,607.61-

ESCAPED PROP YEAR 2015

DIST 13F

% GOOD VALUE

113,901-

* TAX RATE

.0158270

= TAXES CHARGED

1,802.71-

6410.32