



**Chris Stavros**  
Salt Lake County Assessor

**Tyler Andrus**  
Chief Deputy Assessor

December 2, 2021

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

Re: Rollback Tax Notice TC #8393  
Parcel No: 27-04-151-022-0000  
Name: Behunin, Sherri O

Honorable Council Chair Steve DeBry,

We recommend voiding the Rollback Tax Notice billed on TC #8393.

This rollback was billed in error. Several attempts were made to obtain a new Greenbelt Affidavit due to a change of ownership, however, name change correspondences were mailed to an invalid mailing address. Correspondences should have been mailed to La Verkin, UT not Salt Lake City, UT.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to void the rollback tax notice as indicated plus penalty and interest.

Respectfully,

Chris Stavros  
Salt Lake County Assessor  
Tyler Andrus  
Chief Deputy Assessor

cc: Salt Lake County Assessor's Office  
Attn: Melissa Kelly  
cc: Salt Lake County Treasurer  
cc: Behunin, Sherri O  
145 S 400 W  
La Verkin, UT 84145

DC/MK  
Rec: 10/22/2021  
enclosures

2  
WHEN RECORDED, PLEASE MAIL TO:  
MAIL TAX STATEMENTS TO:

Ms. Sherri O. Behunin  
145 South 400 West  
LaVerkin, Utah 84145

13558328  
02/05/2021 02:09 PM \$40.00  
Book - 11113 Pg - 3405-3406  
RASHELLE HOBBS  
RECORDER, SALT LAKE COUNTY, UTAH  
SHERRI O BEHUNIN  
145 S 400 W  
LA VERKIN UT 84145  
BY: NUA, DEPUTY - WI 2 P.

### QUIT-CLAIM DEED

FOR AND IN CONSIDERATION OF Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, SHERRI O. BEHUNIN, in her capacity as Trustee of the MERLYN N. OLSON LOVING TRUST, dated August 27, 1991, Grantor, hereby QUIT-CLAIMS unto

SHERRI O. BEHUNIN,

Grantee, whose address is 145 South 400 West, LaVerkin, Utah 84145, the tract of real property situated in Salt Lake County, State of Utah, as more particularly described as follows:

Beginning West 704 feet from the Northeast corner of the Southwest quarter of the Northwest quarter of Section 4, Township 3 South, Range 1 West, Salt Lake Meridian; thence East 528 feet; thence South 495 feet; thence West 528 feet; thence North 495 feet to beginning. Parcel No. 27-04-151-022

IN WITNESS WHEREOF, said Grantor has executed this instrument this 3rd day of March, 2020.

THE MERLYN N. OLSON LOVING  
TRUST, dated August 27, 1991

By: Sherri O. Behunin, Trustee  
Sherri O. Behunin, Trustee

13836630  
12/01/2021 01:33 PM \$40.00  
Book - 11276 Pg - 5345-5346  
RASHELLE HOBBS  
RECORDER, SALT LAKE COUNTY, UTAH  
SL CO ASSESSOR-GREENBELT  
GREENBELT N2019  
BY: ZHA, DEPUTY - WI 2 P.

APPLICATION FOR ASSESSMENT AND TAXATION OF AGRICULTURAL LAND  
1969 Farmland Assessment Act, Utah Code 59-2-501 through 59-2-515 (amended in 1993)  
Administrative Rule R884-24P-26

AFFIDAVIT OF ELIGIBILITY FOR THE YEAR OF 2021

Parcel no(s): 27-04-151-022

Greenbelt application date: 12/28/1994

Owner's Phone number: 435-632-9734

Together with:

Lessee (if applicable):

If the land is leased, provide the dollar amount per acre of the rental agreement:

Application is hereby made for assessment and taxation of the following legally described land:

LAND TYPE:	ACRES	LAND TYPE:	ACRES
Irrigation crop land		Orchard/Vegetable garden	.25
Dry land tillable		Irrigated pasture	4.75
Wet meadow		Other(specify)	
Grazing land			

Type of crop alfalfa, grass

Type of livestock horses

Quantity per acre

AUM (no. of animals) 15

CERTIFICATION: READ CERTIFICATE AND SIGN

I certify (1) THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. (2) The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of the homesite and other non-agricultural acreage. (see Utah Code Ann 59-2-503 for waiver.); (3) The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested; (4) The land produces in excess of 50% of the average agricultural production per acre for the given type of land and the given county or area. (5) I am fully aware of the five-year rollback provision, which becomes effective upon a change in the use or other withdrawal of all or part of the eligible land. I understand that the rollback tax is a lien on the property until paid and that the application constitutes consent to audit and review. I understand that I must notify the County Assessor of a change in land use to any non-qualifying use, and that a penalty of the greater of \$10 or 2 percent of the computed rollback tax due for the last year will be imposed on failure to notify the Assessor within 120 days after change in use.

UNDER UTAH LAW, YOU MAY APPEAL THROUGH THE BOARD OF EQUALIZATION YOUR CURRENT YEAR PROPERTY TAX ASSESSMENT OR ANY ACTION TAKEN BY SALT LAKE COUNTY

OWNER(S) SIGNATURE(S):

*Sherri Olson Behunin*

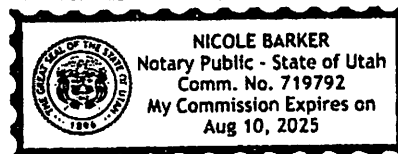
NOTARY PUBLIC

Sherri Olson Behunin

(OWNER(S) NAME - PLEASE PRINT)

Appeared before me the 24 day of November, 2021 and duly acknowledged to me that they executed the above application and that the information contained therein is true and correct.

NOTARY PUBLIC SIGNATURE



COUNTY ASSESSOR USE ONLY

Approved (subject to review) ☒ Denied ☐

DEPUTY COUNTY ASSESSOR

DATE

## FINAL NOTICE

August 18, 2021

BEHUNIN, SHERRI O  
145 S 400 W  
SALT LAKE CITY, UT 84101

Parcel Number(s): 27-04-151-022

Location: 2990 W 8870 S

Dear Taxpayer(s):

County records indicate there has been a change of ownership for the current year on property which is presently assessed under the Farmland Assessment Act (FAA/Greenbelt). Utah Code Annotated 59-2-509 states that in order to maintain FAA/Greenbelt status, the new owner must (1) continue the land in agricultural use, meeting all requirements of FAA and (2) return the enclosed Affidavit, completely filled out, with a check payable to **Salt Lake County Recorder** in the amount of **\$ 40.00** for a recording fee. The Affidavit and recording fee must be returned to the Salt Lake County Greenbelt Department by **9/3/2021**.

If this parcel is leased, the Lessee's name must be included on the Affidavit and the Lessee Affidavit must also be completed and returned.

**FAILURE TO MEET THE REQUIRED QUALIFICATIONS AND DEADLINES MAY RESULT IN THE IMPOSITION OF ROLLBACK TAXES.**

Under Utah law, you may appeal your current year property assessment, or any action taken by Salt Lake County, through the County Board of Equalization.

If you need assistance or clarification concerning the above information, please contact Melissa Kelly (385) 468-8041 or Kim Hansen (385) 468-8042.

Respectfully,

Melissa Kelly  
Salt Lake County Assessor's Office  
Greenbelt

DC/MK

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enclosures

# ROLLBACK TAX NOTICE

Treasurer's Control # 8393  
Parcel #: 27-04-151-022  
Acreage: 6  
Location: 2990 W 8870 S

Date of Inquiry: 08/18/21  
Date Subject to Rollback: 09/10/21  
Date Lien Recorded: 9/15/21  
Recorder's Entry #: 13773694

Ownership: BEHUNIN, SHERRI O  
Address: 145 S 400 W  
SALT LAKE CITY, UT 84101

New Owner:  
Address:

Current Parcel #:

## SALT LAKE COUNTY ROLLBACK DETERMINATION

Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2017	27-04-151-022	6	6	1.000	\$461,356	\$461,356	37	0.0131130	\$6,049.76	G3	\$54,898	\$719.88
2018	27-04-151-022	6	6	1.000	\$461,356	\$461,356	37	0.0123200	\$5,683.90	G3	\$54,893	\$676.28
2019	27-04-151-022	6	6	1.000	\$638,197	\$638,197	37	0.0122660	\$7,828.13	G3	\$58,922	\$722.74
2020	27-04-151-022	6	6	1.000	\$658,446	\$658,446	37	0.0121660	\$8,010.66	G3	\$70,131	\$853.22
2021	27-04-151-022	6	6	1.000	\$658,446	\$658,446	37	0.0119300	\$7,855.26	G3	\$70,131	\$836.67
Totals:									\$35,427.71			\$3,808.79

Total Market Taxes Due: \$35,427.71  
Total Greenbelt/FAA Taxes Due and/or Paid: \$3,808.79  
TOTAL ROLLBACK TAXES DUE: \$31,618.92

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

<p>Received by Treasurer:</p> <p>Date: 9-17-21</p> <p>By: <i>Ramy</i></p>	<p>STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY</p> <p><i>[Signature]</i></p>
<p>ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY 10-17-21 WILL BE SUBJECT TO INTEREST AT 7.0% UNTIL PAID.</p> <p>PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.</p> <p>UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.</p>	<p>Deputy County Assessor</p> <p><i>Milinda Dawn Mace</i></p> <p>Notary Public</p> <div data-bbox="1449 1295 1881 1430"> </div> <p>Seal</p> <p>Prepared by: MK</p>