



October 25, 2021

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

Re: Abate delinquent property tax
Parcel No: 08-33-401-001-6121
Name: SALT LAKE CITY CORPORATION
C/O Jack Garzella/Flying Software

Honorable Council Chair Steve DeBry,

We recommend reducing the 2018-2019 delinquent general property taxes on the above-named parcel to \$-0-.

This property is a hanger located at the general aviation area of the Salt Lake International Airport, Row 9 hangar 6. The hangar is owned by Salt Lake City Corporation and used for private non-business purposes; Jack has supplied privilege tax exemption statements attesting to this. Non-business use is not subject to the privilege tax and should have been exempt from taxation.

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

Respectfully,

A handwritten signature in black ink that reads 'Chris Stavros'.

Chris Stavros
Salt Lake County Assessor
Tyler Andrus
Chief Deputy Assessor

DC/MK

cc Salt Lake County Assessor
Salt Lake County Treasurer

Salt Lake City Corporation
C/O Jack Garzella/Flying Software
1871 E Longbranch Drive.
Draper, UT 84020

ASSESSOR'S OFFICE

Jack Garzella
1871 Longbranch Drive
Draper UT, 84020

OCT 04 2021

September 30th, 2021

RECEIVED

Reference: Airport Hangar #18/08-33-401-001-6121-601

Row 9, Hangar 6 SLC

TO:

Salt Lake City Auditor Office
2001 S. State Street N3-300
Salt Lake City UT 84114-4575
Attn: Pauline

CC:

Salt Lake City Assessors Office
2001 S. State Street N2-600
Salt Lake City, UT 84190-1300

Dear Scott and/or Pauline,

First thanks for taking my call the other day on this hangar tax issue. I have attached the 2019 and 2020 exemption forms. We have never operated a business out of the hangar.

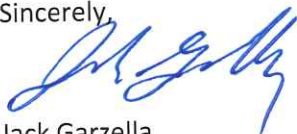
For background, the initial billing was incorrect as they were charging me for years after I released the hangar back to the airport. That was resolved last month.

Now I/we have the legacy issue of the exception forms not being filed by my accountant (who had a heart attack during that 2018/19 timeframe and was out for about 18 months). His team and I didn't think were not aware of the need to file this every year.

In any case, I have attached the forms. Also, for reference, the plane had not flown since Fall of 2016 due to a major mechanical issue. The aircraft was finally sold in late 2019 to a aircraft restore person that had the capability to resolve the issue.

In any case, happy to have this resolved at this point and let me know if there are any questions or further paperwork that need to be filed.

Sincerely,



Jack Garzella

801-865-1888

jgarzella@gmail.com

Includes: 2018 & 2019 Exemption Forms, Letter from Assessors Office

SALT LAKE COUNTY ASSESSOR'S OFFICE
STATEMENT OF ~~2021~~ PRIVILEGE TAX EXEMPTION

2018

Name: JACK GARZELLA Mailing Address: 1871 LONGBRANCH DR DRAPER UT 84020

Parcel No: 08334010016121601 Row No: 9 Hangar No: 6

Phone Number: 801 865 1888 Fax Number: -

E-mail Address: jgarzella@gmail.com Aircraft Tail Number: N291T

Dear Taxpayer(s):

NOTE: Flying Software Labs filed Chapter 11 in Jan 2019

As an occupant of property owned by Salt Lake City Corporation, you may be subject to a Privilege Tax. Utah Annotated 59-4-101 1 & 2 states:

"...a tax is imposed on the possession or other beneficial use enjoyed by any person of any real or personal property which for any reason is exempt from taxation, if that property is used in connection with a business conducted for profit.

The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property."

If you think you are exempt from this Privilege Tax, you must complete this statement and mail it back to the **SALT LAKE COUNTY ASSESSOR'S OFFICE, 2001 South State Street, N2-600, Salt Lake City, Utah 84190-1300**, signed and witnessed. Or, you may return it by fax at 468-3199. Your failure to file this statement may constitute a waiver of your right to appeal for an adjustment. This statement is due in the Assessor's Office ~~by January 31st of the year shown above.~~

1. As the user of the improvements and/or land, please indicate the date of the original lease agreement: APRIL OF 2014 ??

2. Is the property within or on the premises and possessed or used by the applicant utilized in connection with any business conducted for profit?

Yes: _____ No: X

3. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of this leased improvement as a business expense deduction for federal or state income tax purposes?

Yes: _____ No: X

4. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of the aircraft housed within this leased improvement as a business expense deduction for federal or state income tax purposes?

Yes: _____ No: X

The undersigned hereby swear(s) that the information provided herein is complete, true, and correct. I/We agree and understand that the information provided is subject to independent verification by Salt Lake County as a consequence of this application for exemption. I/We hereby authorize Salt Lake County to inspect and/or receive confidential tax information in any office of the IRS or the Utah State Tax Commission. A copy of this signed application may be relied on as my consent to the inspection of such records.

[Signature]
Signature of Applicant

9/29/21
Date

[Signature]
Signature of Witness (Required)

9/29/21
Date

For Office Use Only:

Exempt ☐

Non-Exempt ☐

Sigma ☐

VTAU ☐

SALT LAKE COUNTY ASSESSOR'S OFFICE
STATEMENT OF ~~2021~~ PRIVILEGE TAX EXEMPTION

2019 ~~2021~~

Name: JACK GARZELLA Mailing Address: 1871 Longbranch Rd DRAPER UT 84020

Parcel No: 08334010016121601 Row No: 9 Hangar No: 6

Phone Number: 801 865 1988 Fax Number: —

E-mail Address: jgarzella@gmail.com Aircraft Tail Number: N291T

Dear Taxpayer(s):

NOTE: Flying Software filed Chapter 7 BK in JAN 2019
As an occupant of property owned by Salt Lake City Corporation, you may be subject to a Privilege Tax. Utah Annotated 59-4-101 1 & 2 states:

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The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property."

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1. As the user of the improvements and/or land, please indicate the date of the original lease agreement: 2014 ? (APRIL ?)

2. Is the property within or on the premises and possessed or used by the applicant utilized in connection with any business conducted for profit?

Yes: _____ No: X

3. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of this leased improvement as a business expense deduction for federal or state income tax purposes?

Yes: _____ No: X

4. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of the aircraft housed within this leased improvement as a business expense deduction for federal or state income tax purposes?

Yes: _____ No: X

The undersigned hereby swear(s) that the information provided herein is complete, true, and correct. I/We agree and understand that the information provided is subject to independent verification by Salt Lake County as a consequence of this application for exemption. I/We hereby authorize Salt Lake County to inspect and/or receive confidential tax information in any office of the IRS or the Utah State Tax Commission. A copy of this signed application may be relied on as my consent to the inspection of such records.

[Signature]
Signature of Applicant

9/29/21
Date

[Signature]
Signature of Witness (Required)

9/29/21
Date

For Office Use Only:

Exempt ☐

Sigma ☐

Non-Exempt ☐

VTAU ☐

PIRDM605

SALT LAKE COUNTY TREASURER
STATEMENT OF DELINQUENT TAXES (RS)11/10/2021
09:50:10

08-33-401-001-6121 PS 601 CATEGORY 202 GENERAL PROP

PRIVILEGE TAX

SALT LAKE CITY CORPORATION
%J GARZELLA/FLYING SOFTWARE
1871 E LONGBRANCH DR
DRAPER
UT 84020

MEMOS

ADDRESS SUPR
ID 21631549

LAST ACTION 02/11/2013 23.12.30 LAST PMT

----- AMOUNTS DUE -----

YEAR	DST	TAXES	PEN + FEE	INT PERIOD	RATE	INTEREST	YEAR TOTAL
2012	13			022613-110921	.0700		
2014	13			010115-110921	.0700		
2018	13	497.77	12.44	010119-110921	.0845	123.31	633.52
2019	13	486.53	12.16	010120-110921	.0775	71.90	570.59
2020	13			010121-110921	.0700		

INTEREST CREDIT

RETURN CHECK FEE

ADMIN FEE

END OF YEAR DATA

TOTAL AS OF 11/10/2021

1,204.11

PF2=PRNT PF3=LST PF4=MENU PF5=SEGS PF6=MEMO PF7=PRV PRCL PF8=NXT PRCL PF9=TRAN
PF10=LEGAL PF11=PRV YRS PF12=NXT YRS PF13=DEFR PF14=PEN/FEE PF15=AUD CERT