



CHRIS HARDING
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Salt Lake County Auditor

OFFICE OF THE
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March 7, 2022

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

Attention: Laurie Stringham, Chair

Re: Utah State Tax Commission Order on State Assessed Property
Board Letter: 22025
Tax Year: 2017
Parcel Numbers: See Attached

LEVEL 3 COMMUNICATIONS, LLC



Dear Council Members,

The above taxpayer filed an appeal of the property values assessed by the Property Tax Division of the Utah State Tax Commission. Pursuant to the order of the Utah State Tax Commission in this matter, the valuation(s) have resulted in adjustments as shown on the attached list. The taxpayer paid the tax(es) as originally billed.

We recommend that the Council authorize the County Treasurer to correct the tax amount(s) on the Assessment Roll for State Assessed property/properties as shown on the attached list and issue a refund with interest in accordance with County policy.

If you have questions on this matter, please contact the Property Tax Division at your convenience.

Sincerely,

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

CH/pw
Cc: All Council Members, Council Clerk
Enclosures

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

TAXPAYER
LEVEL 3 COMMUNICATIONS LLC

TAX YEAR	ACCOUNT	TD	2017 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	2017 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL TAX/ DELINQUENCY
2017	91404750000101	01A	253,328	0.014245	3,608.66	3,608.66	190,089	2,707.82	900.84	900.84	0.00
	91404750000102	01B	944	0.014245	13.45	13.45	708	10.09	3.36	3.36	0.00
	91404750000103	01C	320	0.014245	4.56	4.56	240	3.42	1.14	1.14	0.00
	91404750000106	01F	3,384	0.014245	48.21	48.21	2,539	36.17	12.04	12.04	0.00
	91404750000107	01G	12,771	0.014245	181.92	181.92	9,582	136.50	45.42	45.42	0.00
	91404750000110	01J	1,564	0.014245	22.28	22.28	1,173	16.71	5.57	5.57	0.00
	91404750000113	01M	547	0.014245	7.79	7.79	410	5.84	1.95	1.95	0.00
	91404750000114	01N	30,930	0.014245	440.60	440.60	23,209	330.61	109.99	109.99	0.00
	91404750000117	01Q	192	0.014245	2.74	2.74	145	2.07	0.67	0.67	0.00
	91404750001300	13	12,906,640	0.014245	183,855.09	183,855.09	9,684,683	137,958.31	45,896.78	45,896.78	0.00
	91404750001301	13A	8,929	0.014102	125.92	125.92	6,700	94.48	31.44	31.44	0.00
	91404750001305	13E	4,868,703	0.014135	68,819.12	68,819.12	3,653,305	51,639.47	17,179.65	17,179.65	0.00
	91404750001306	13F	7,451	0.014085	104.95	104.95	5,589	78.72	26.23	26.23	0.00
	91404750001313	13M	97	0.016423	1.59	1.59	73	1.20	0.39	0.39	0.00
	91404750001400	14	163,255	0.012332	2,013.26	2,013.26	122,501	1,510.68	502.58	502.58	0.00
	91404750001401	14A	394	0.012732	5.02	5.02	297	3.78	1.24	1.24	0.00
	91404750001402	14B	2,672	0.013029	34.81	34.81	2,005	26.12	8.69	8.69	0.00
	91404750001408	14H	1,455	0.013029	18.96	18.96	1,091	14.21	4.75	4.75	0.00
	91404750002000	20	22,778	0.014193	323.29	323.29	17,092	242.59	80.70	80.70	0.00
	91404750002100	21	5,986	0.010853	64.97	64.97	4,490	48.73	16.24	16.24	0.00
	91404750002101	21A	302	0.011442	3.46	3.46	227	2.60	0.86	0.86	0.00
	91404750002107	21G	5	0.010853	0.05	0.05	4	0.04	0.01	0.01	0.00
	91404750002116	21P	250	0.011042	2.76	2.76	187	2.06	0.70	0.70	0.00
	91404750002118	21R	40,768	0.011626	473.97	473.97	30,592	355.66	118.31	118.31	0.00
	91404750002301	23A	1,314	0.015413	20.25	20.25	986	15.20	5.05	5.05	0.00
	91404750002400	24	17,218	0.015413	265.38	265.38	12,918	199.11	66.27	66.27	0.00
	91404750002700	27	531,509	0.014243	7,570.28	7,570.28	398,825	5,680.46	1,889.82	1,889.82	0.00
	91404750002900	29	14,443	0.015446	223.09	223.09	10,838	167.40	55.69	55.69	0.00
	91404750002901	29A	48	0.014884	0.71	0.71	36	0.54	0.17	0.17	0.00
	91404750002902	29B	4,783	0.017172	82.13	82.13	3,589	61.63	20.50	20.50	0.00
	91404750002903	29C	245	0.015413	3.78	3.78	184	2.84	0.94	0.94	0.00
	91404750002905	29E	6,811	0.016530	112.59	112.59	5,111	84.48	28.11	28.11	0.00
	91404750002907	29G	435	0.016530	7.19	7.19	326	5.39	1.80	1.80	0.00
	91404750003000	30	3,877	0.014159	54.89	54.89	2,909	41.19	13.70	13.70	0.00
	91404750003002	30B	57	0.014917	0.85	0.85	43	0.64	0.21	0.21	0.00
	91404750003005	30E	2,284	0.014348	32.77	32.77	1,713	24.58	8.19	8.19	0.00
	91404750003500	35	5,471	0.012972	70.97	70.97	4,107	53.28	17.69	17.69	0.00
	91404750003504	35D	287	0.012403	3.56	3.56	215	2.67	0.89	0.89	0.00

UTAH STATE TAX COMMISSION VALUE ADJUSTMENTS FOR

TAXPAYER:
LEVEL 3 COMMUNICATIONS LLC

<u>TAX YEAR</u>	<u>ACCOUNT</u>	<u>TD</u>	<u>2017 TAX NOTICE</u>	<u>TAX RATE</u>	<u>ORIGINAL TAX</u>	<u>AMOUNT PAID</u>	<u>2017 FINAL</u>	<u>REVISED TAX</u>	<u>REDUCTION</u>	<u>REFUND DUE</u>	<u>ADDITIONAL TAX/ DELINQUENCY</u>
91404750003506	35F		264,049	0.013007	3,434.49	3,434.49	198,133	2,577.12	857.37	857.37	0.00
91404750003507	35G		1,618	0.012214	19.76	19.76	1,214	14.83	4.93	4.93	0.00
91404750003511	35K		22,466	0.013007	292.22	292.22	16,856	219.25	72.97	72.97	0.00
91404750003604	36D		263	0.012565	3.30	3.30	197	2.48	0.82	0.82	0.00
91404750003700	37		426,202	0.012320	5,250.81	5,250.81	319,805	3,940.00	1,310.81	1,310.81	0.00
91404750003707	37G		1,353	0.012636	17.10	17.10	1,015	12.83	4.27	4.27	0.00
91404750003718	37R		272	0.012320	3.35	3.35	204	2.51	0.84	0.84	0.00
91404750003800	38		147,616	0.012561	1,854.20	1,854.20	110,765	1,391.32	462.88	462.88	0.00
91404750003810	38J		622	0.012561	7.81	7.81	467	5.87	1.94	1.94	0.00
91404750003900	39		30,739	0.012161	373.82	373.82	23,066	280.51	93.31	93.31	0.00
91404750003905	39E		2,635	0.012596	33.19	33.19	1,977	24.90	8.29	8.29	0.00
91404750003907	39G		273	0.012596	3.44	3.44	205	2.58	0.86	0.86	0.00
91404750004102	41B		2,318	0.015901	36.86	36.86	1,740	27.67	9.19	9.19	0.00
91404750004200	42		9,950	0.014506	144.33	144.33	7,466	108.30	36.03	36.03	0.00
91404750004307	43G		97,736	0.013372	1,306.93	1,306.93	73,338	980.68	326.25	326.25	0.00
91404750004400	44		2,858	0.014171	40.50	40.50	2,145	30.40	10.10	10.10	0.00
91404750004407	44G		4,927	0.013855	68.26	68.26	3,697	51.22	17.04	17.04	0.00
91404750004500	45		90,465	0.012412	1,122.85	1,122.85	67,881	842.54	280.31	280.31	0.00
91404750004602	46B		30,057	0.012412	373.07	373.07	22,554	279.94	93.13	93.13	0.00
91404750005100	51		960	0.012849	12.34	12.34	720	9.25	3.09	3.09	0.00
91404750005500	55		67,022	0.012814	858.82	858.82	50,290	644.42	214.40	214.40	0.00
91404750005503	55C		876	0.012814	11.23	11.23	658	8.43	2.80	2.80	0.00
91404750006100	61		3,296	0.013738	45.28	45.28	2,471	33.95	11.33	11.33	0.00
91404750007000	70		7,179	0.014832	106.48	106.48	5,387	79.90	26.58	26.58	0.00
91404750008300	83		76,287	0.011869	905.45	905.45	57,242	679.41	226.04	226.04	0.00
91404750010103	AAC		72,345	0.012130	877.54	877.54	54,284	658.46	219.08	219.08	0.00
91404750010218	ABR		4,830	0.016224	78.36	78.36	-	0.00	78.36	78.36	0.00
91404750010314	ACN		119,873	0.014910	1,787.31	1,787.31	93,576	1,395.22	392.09	392.09	0.00
91404750010316	ACP		40,957	0.014510	594.29	594.29	30,733	445.94	148.35	148.35	0.00
TOTALS			20,452,491.00		288,289.26	288,289.26	15,346,817.00	216,317.22	71,972.04	71,972.04	0.00