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Salt Lake County Auditor

**OFFICE OF THE
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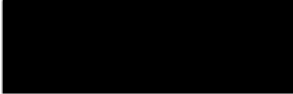
March 7, 2022

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: 22006
Tax Years: 2018 - 2021
Parcel Numbers: See Attached

Union Pacific Railroad Company



Dear Council Members,

The above taxpayer appealed the property values assessed by the Property Tax Division of the Utah State Tax Commission, and made partial payments to an escrow fund for the 2018 tax year. Pursuant to the orders of the Utah State Tax Commission in these matters, the valuations have resulted in adjustments as shown on the attached lists.

To settle the appeals, the taxpayer, the affected Counties, and the Utah State Tax Commission agreed that:

- 2018 assessments will remain as originally issued. The escrow funds will be released to the respective counties.
- 2019 assessments will remain as originally issued.
- 2020 assessments will be revised.
- 2021 assessments will be revised.
- Penalties and interest will be waived if payments are made within thirty days of receipt of the revised tax bills/notices.

The parties also stipulated to the dismissal of the 2018, 2020 and 2021 appeals filed with the United States Court of Appeals and District Court.

We recommend that the Council authorize the County Treasurer to

- correct the tax amounts in the Assessment Rolls for State Assessed properties as shown on the attached lists and
- waive penalties and interest if payments are made within thirty days of receipt of the revised tax notices.

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

TAX YEAR	ACCOUNT	TAX AREA	2021 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	FILLER	2021 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL
												TAX/ DELINQUENCY
2021	91358810000103	01C	192,498	0.011638	2,240.29	0.00		179,237	2,085.96	154.33	0.00	2,085.96
	91358810000105	01E	375,829	0.011638	4,373.90	0.00		349,938	4,072.58	301.32	0.00	4,072.58
	91358810000114	01N	568,326	0.011638	6,614.18	0.00		529,175	6,158.54	455.64	0.00	6,158.54
	91358810000116	01P	54,999	0.011638	640.08	0.00		51,210	595.98	44.10	0.00	595.98
	91358810000202	02B	439,995	0.011638	5,120.66	0.00		409,883	4,767.89	352.77	0.00	4,767.89
	91358810001300	13	153,225,031	0.011638	1,783,232.91	0.00		143,909,395	1,674,817.54	108,415.37	0.00	1,674,817.54
	91358810001306	13F	2,000,000	0.011523	23,046.00	0.00		2,000,000	23,046.00	0.00	0.00	23,046.00
	91358810001400	14	3,515,810	0.011512	40,474.00	0.00		3,383,830	38,954.65	1,519.35	0.00	38,954.65
	91358810001401	14A	48,142,751	0.011881	571,984.02	0.00		44,826,203	532,580.12	39,403.90	0.00	532,580.12
	91358810001402	14B	458,328	0.012110	5,550.35	0.00		426,754	5,167.99	382.36	0.00	5,167.99
	91358810001501	15A	751,658	0.014110	10,605.89	0.00		699,876	9,875.25	730.64	0.00	9,875.25
	91358810002000	20	9,973,213	0.013582	135,456.18	0.00		9,286,159	126,124.61	9,331.57	0.00	126,124.61
	91358810002100	21	8,378,232	0.010208	85,524.99	0.00		7,801,057	79,633.19	5,891.80	0.00	79,633.19
	91358810002107	21G	201,664	0.010208	2,058.59	0.00		187,772	1,916.78	141.81	0.00	1,916.78
	91358810002109	21I	2,364,971	0.010208	24,141.62	0.00		2,202,049	22,478.52	1,663.10	0.00	22,478.52
	91358810002700	27	20,789,749	0.013846	283,696.91	0.00		19,357,545	264,153.06	19,543.85	0.00	264,153.06
	91358810003000	30	8,378,232	0.012811	107,333.53	0.00		7,801,057	99,939.34	7,394.19	0.00	99,939.34
	91358810003500	35	1,402,483	0.011857	16,629.24	0.00		1,305,886	15,483.65	1,145.59	0.00	15,483.65
	91358810003506	35F	128,332	0.011887	1,525.48	0.00		119,491	1,420.39	105.09	0.00	1,420.39
	91358810003700	37	6,224,091	0.011196	69,684.92	0.00		5,795,314	64,884.34	4,800.58	0.00	64,884.34
	91358810003905	39E	1,237,485	0.011316	14,003.38	0.00		1,152,235	13,038.69	964.69	0.00	13,038.69
	91358810004400	44	5,527,433	0.012907	71,342.58	0.00		5,146,649	66,427.80	4,914.78	0.00	66,427.80
	91358810004407	44G	3,611,623	0.012657	45,712.31	0.00		3,362,819	42,563.20	3,149.11	0.00	42,563.20
	91358810004500	45	3,859,120	0.011177	43,133.38	0.00		3,593,266	40,161.93	2,971.45	0.00	40,161.93
	91358810005500	55	5,472,434	0.011621	63,595.16	0.00		5,095,438	59,214.08	4,381.08	0.00	59,214.08
	91358810005505	55E	971,655	0.011621	11,291.60	0.00		904,718	10,513.73	777.87	0.00	10,513.73
	91358810006100	61	916,656	0.012866	11,793.70	0.00		853,507	10,981.22	812.48	0.00	10,981.22
	91358810010113	AAM	513,327	0.012117	6,219.98	0.00		477,964	5,791.49	428.49	0.00	5,791.49
	91358810010305	ACE	219,997	0.014005	3,081.06	0.00		204,842	2,868.81	212.25	0.00	2,868.81
TOTALS			289,895,922.00		3,450,106.89	0.00		271,413,049.00	3,229,717.33	220,389.56	0.00	3,229,717.33

TAX YEAR	ACCOUNT	TAX AREA	2020 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	FILLER	2020 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL
												TAX/ DELINQUENCY
2020	91358810000103	01C	156,605	0.012227	1,914.81	1,123.27		143,762	1,757.78	157.03	0.00	634.51
	91358810000105	01E	305,753	0.012227	3,738.44	2,193.06		280,679	3,431.88	306.58	0.00	1,238.80
	91358810000114	01N	462,358	0.012227	5,653.25	3,316.34		424,441	5,189.64	463.61	0.00	1,873.30
	91358810000118	01P	44,744	0.012227	547.08	320.93		41,075	502.22	44.86	0.00	181.29
	91358810000202	02B	357,955	0.012227	4,376.72	2,567.49		328,600	4,017.79	358.93	0.00	1,450.30
	91358810001300	13	127,101,680	0.012227	1,554,072.24	911,656.78		118,154,488	1,444,674.68	109,397.56	0.00	533,017.90
	91358810001306	13F	2,000,000	0.012105	24,210.00	14,202.18		2,000,000	24,210.00	0.00	0.00	10,007.82
	91358810001400	14	3,158,595	0.012092	38,193.73	22,405.38		3,030,778	36,648.17	1,545.56	0.00	14,242.79
	91358810001401	14A	39,166,238	0.012458	487,932.97	286,233.41		35,954,290	447,918.54	40,014.43	0.00	161,685.13
	91358810001402	14B	372,870	0.012706	4,737.69	2,779.25		342,291	4,349.15	388.54	0.00	1,569.90
	91358810001501	15A	611,506	0.015053	9,205.00	5,399.88		581,358	8,450.12	754.88	0.00	3,050.24
	91358810002000	20	8,113,645	0.014513	117,753.33	69,076.98		7,448,261	108,096.61	9,656.72	0.00	39,019.63
	91358810002100	21	8,816,059	0.010787	73,524.83	43,131.46		6,257,087	67,495.20	6,029.63	0.00	24,363.74
	91358810002107	21G	164,063	0.010787	1,769.75	1,038.18		150,608	1,824.61	145.14	0.00	586.43
	91358810002109	21I	1,924,008	0.010787	20,754.27	12,174.96		1,766,224	19,052.26	1,702.01	0.00	6,877.30
	91358810002700	27	16,913,371	0.014585	248,681.52	144,709.41		15,526,339	226,451.65	20,229.87	0.00	81,742.24
	91358810003000	30	6,816,059	0.013521	92,159.93	54,063.27		6,257,087	84,602.07	7,557.86	0.00	30,538.80
	91358810003500	35	1,140,981	0.012574	14,346.70	8,416.13		1,047,412	13,170.16	1,176.54	0.00	4,754.03
	91358810003506	35F	104,404	0.012605	1,316.01	772.00		95,842	1,208.09	107.92	0.00	436.09
	91358810003700	37	5,063,571	0.011930	60,408.40	35,437.05		4,648,317	55,454.42	4,953.98	0.00	20,017.37
	91358810003905	39E	1,006,748	0.012071	12,152.46	7,128.93		924,187	11,155.88	996.60	0.00	4,026.93
	91358810004400	44	4,496,809	0.013967	62,806.93	36,844.08		4,128,034	57,656.25	5,150.68	0.00	20,812.17
	91358810004407	44G	2,938,213	0.013696	40,241.77	23,606.81		2,697,256	36,941.62	3,300.15	0.00	13,334.81
	91358810004500	45	3,139,563	0.011997	37,665.34	22,095.41		2,882,094	34,576.48	3,088.86	0.00	12,481.07
	91358810005100	51	909,802	0.012290	11,181.47	6,559.33		835,191	10,264.50	916.97	0.00	3,705.17
	91358810005500	55	4,452,064	0.012259	54,577.85	32,016.70		4,086,960	50,102.04	4,475.81	0.00	18,085.34
	91358810005505	55E	790,484	0.012259	9,690.54	5,684.71		725,658	8,895.84	794.70	0.00	3,211.13
	91358810006100	61	745,739	0.013594	10,137.58	5,946.95		684,583	9,306.22	831.36	0.00	3,359.27
	91358810010113	AAM	417,614	0.012820	5,353.81	3,140.68		383,366	4,914.75	439.06	0.00	1,774.07
	91358810010305	ACE	178,977	0.015000	2,684.66	1,574.89		164,300	2,484.50	220.16	0.00	889.61
TOTALS			239,870,476.00		3,009,789.08	1,765,615.90		221,970,548.00	2,784,583.08	225,206.00	0.00	1,018,967.18

TAX YEAR	ACCOUNT	TAX AREA	2019 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	FILLER	2019 FINAL	REVISED TAX	REDUCTION	REFUND DUE	ADDITIONAL
												TAX/ DELINQUENCY
2019	91358810000103	01C	138,354	0.012996	1,772.06	1,772.06		138,354	1,772.06	0.00	0.00	0.00
	91358810000105	01E	266,214	0.012996	3,459.72	3,459.72		266,214	3,459.72	0.00	0.00	0.00
	91358810000114	01N	402,568	0.012996	5,231.77	5,231.77		402,568	5,231.77	0.00	0.00	0.00
	91358810000116	01P	38,958	0.012996	506.30	506.30		38,958	506.30	0.00	0.00	0.00
	91358810000202	02B	311,665	0.012996	4,050.40	4,050.40		311,665	4,050.40	0.00	0.00	0.00
	91358810001300	13	115,992,948	0.012996	1,507,444.35	1,507,444.35		115,992,948	1,507,444.35	0.00	0.00	0.00
	91358810001301	13A	714,233	0.012877	9,197.18	9,197.18		714,233	9,197.18	0.00	0.00	0.00
	91358810001400	14	2,957,043	0.012449	36,812.23	36,812.23		2,957,043	36,812.23	0.00	0.00	0.00
	91358810001401	14A	34,101,391	0.012832	437,589.05	437,589.05		34,101,391	437,589.05	0.00	0.00	0.00
	91358810001402	14B	324,651	0.013095	4,251.30	4,251.30		324,651	4,251.30	0.00	0.00	0.00
	91358810001501	15A	532,428	0.015164	8,073.74	8,073.74		532,428	8,073.74	0.00	0.00	0.00
	91358810002000	20	7,064,416	0.014598	103,126.34	103,126.34		7,064,416	103,126.34	0.00	0.00	0.00
	91358810002100	21	5,934,629	0.011166	66,266.07	66,266.07		5,934,629	66,266.07	0.00	0.00	0.00
	91358810002107	21G	142,847	0.011166	1,595.03	1,595.03		142,847	1,595.03	0.00	0.00	0.00
	91358810002109	21I	1,675,202	0.011166	18,705.31	18,705.31		1,675,202	18,705.31	0.00	0.00	0.00
	91358810002700	27	14,726,191	0.014670	216,033.22	216,033.22		14,726,191	216,033.22	0.00	0.00	0.00
	91358810003000	30	5,934,629	0.013851	82,200.55	82,200.55		5,934,629	82,200.55	0.00	0.00	0.00
	91358810003500	35	993,434	0.012903	12,818.28	12,818.28		993,434	12,818.28	0.00	0.00	0.00
	91358810003506	35F	90,902	0.012936	1,175.91	1,175.91		90,902	1,175.91	0.00	0.00	0.00
	91358810003700	37	4,408,767	0.012166	53,637.06	53,637.06		4,408,767	53,637.06	0.00	0.00	0.00
	91358810003905	39E	876,559	0.012282	10,765.90	10,765.90		876,559	10,765.90	0.00	0.00	0.00
	91358810004400	44	3,915,297	0.013942	54,587.07	54,587.07		3,915,297	54,587.07	0.00	0.00	0.00
	91358810004407	44G	2,558,254	0.013662	34,950.87	34,950.87		2,558,254	34,950.87	0.00	0.00	0.00
	91358810004500	45	2,733,565	0.012230	33,431.50	33,431.50		2,733,565	33,431.50	0.00	0.00	0.00
	91358810005100	51	792,150	0.012579	9,964.45	9,964.45		792,150	9,964.45	0.00	0.00	0.00
	91358810005500	55	2,162,179	0.012546	27,126.70	27,126.70		2,162,179	27,126.70	0.00	0.00	0.00
	91358810005505	55E	688,261	0.012546	8,634.92	8,634.92		688,261	8,634.92	0.00	0.00	0.00
	91358810006100	61	649,303	0.013922	9,039.60	9,039.60		649,303	9,039.60	0.00	0.00	0.00
	91358810010113	AAM	363,610	0.013169	4,788.38	4,788.38		363,610	4,788.38	0.00	0.00	0.00
	91358810010305	ACE	155,833	0.015113	2,355.10	2,355.10		155,833	2,355.10	0.00	0.00	0.00
TOTALS			211,644,481.00		2,769,590.36	2,769,590.36		211,644,481.00	2,769,590.36	0.00	0.00	0.00

										ADDITIONAL		
										TAX/		
										DELINQUENCY		
TAX YEAR	ACCOUNT	TAX AREA	2018 TAX NOTICE	TAX RATE	ORIGINAL TAX	AMOUNT PAID	PIRD REDEMPTION (RELEASE OF ESCROW FUND)	2018 FINAL	REVISED TAX	REDUCTION	REFUND DUE	DELINQUENCY
2018	91358810000103	01C	139,849	0.013345	1,866.28	1,063.56	802.72	139,849	1,866.28	0.00	0.00	0.00
	91358810000105	01E	273,038	0.013345	3,643.69	2,076.47	1,567.22	273,038	3,643.69	0.00	0.00	0.00
	91358810000114	01N	412,886	0.013345	5,509.96	3,140.01	2,369.95	412,886	5,509.96	0.00	0.00	0.00
	91358810000116	01P	39,957	0.013345	533.23	303.88	229.35	39,957	533.23	0.00	0.00	0.00
	91358810000202	02B	319,654	0.013345	4,265.78	2,430.98	1,834.80	319,654	4,265.78	0.00	0.00	0.00
	91358810001300	13	114,695,284	0.013345	1,530,608.56	872,262.87	658,345.69	114,695,284	1,530,608.56	0.00	0.00	0.00
	91358810001301	13A	732,540	0.013219	9,683.45	5,518.40	4,165.05	732,540	9,683.45	0.00	0.00	0.00
	91358810001306	13F	2,000,000	0.013204	26,408.00	15,049.39	11,358.61	2,000,000	26,408.00	0.00	0.00	0.00
	91358810001400	14	2,991,826	0.012933	38,693.29	22,050.52	16,642.77	2,991,826	38,693.29	0.00	0.00	0.00
	91358810001401	14A	34,975,457	0.013333	466,327.77	265,750.78	200,576.99	34,975,457	466,327.77	0.00	0.00	0.00
	91358810001402	14B	332,973	0.013812	4,532.43	2,582.95	1,949.48	332,973	4,532.43	0.00	0.00	0.00
	91358810001501	15A	548,075	0.015680	8,562.46	4,879.57	3,682.89	548,075	8,562.46	0.00	0.00	0.00
	91358810002000	20	7,245,487	0.015089	109,327.15	62,303.34	47,023.81	7,245,487	109,327.15	0.00	0.00	0.00
	91358810002100	21	6,086,742	0.010942	66,601.13	37,954.84	28,646.49	6,086,742	66,601.13	0.00	0.00	0.00
	91358810002107	21G	146,508	0.010942	1,603.09	913.57	689.52	146,508	1,603.09	0.00	0.00	0.00
	91358810002109	21I	1,718,139	0.010942	18,799.88	10,713.67	8,086.21	1,718,139	18,799.88	0.00	0.00	0.00
	91358810002700	27	15,103,643	0.015130	228,518.12	130,227.86	98,290.26	15,103,643	228,518.12	0.00	0.00	0.00
	91358810003000	30	6,086,742	0.013652	83,096.20	47,354.84	35,741.36	6,086,742	83,096.20	0.00	0.00	0.00
	91358810003500	35	1,018,897	0.012393	12,627.19	7,195.98	5,431.21	1,018,897	12,627.19	0.00	0.00	0.00
	91358810003506	35F	93,232	0.012427	1,158.59	660.26	498.33	93,232	1,158.59	0.00	0.00	0.00
	91358810003700	37	4,521,770	0.012266	55,464.03	31,607.83	23,856.20	4,521,770	55,464.03	0.00	0.00	0.00
	91358810003905	39E	899,026	0.012344	11,097.58	6,324.29	4,773.29	899,026	11,097.58	0.00	0.00	0.00
	91358810004400	44	4,015,651	0.014079	56,536.35	32,218.92	24,317.43	4,015,651	56,536.35	0.00	0.00	0.00
	91358810004407	44G	2,623,825	0.013783	36,164.18	20,609.24	15,554.94	2,623,825	36,164.18	0.00	0.00	0.00
	91358810004500	45	2,803,631	0.011872	33,284.71	18,968.29	14,316.42	2,803,631	33,284.71	0.00	0.00	0.00
	91358810005100	51	812,453	0.012310	10,001.30	5,699.54	4,301.76	812,453	10,001.30	0.00	0.00	0.00
	91358810005500	55	2,217,598	0.012276	27,223.23	15,513.97	11,709.26	2,217,598	27,223.23	0.00	0.00	0.00
	91358810005505	55E	705,902	0.012276	8,665.65	4,936.38	3,727.27	705,902	8,665.65	0.00	0.00	0.00
	91358810006100	61	685,945	0.014441	9,616.91	5,480.49	4,136.42	685,945	9,616.91	0.00	0.00	0.00
	91358810010113	AAM	372,929	0.012692	4,807.80	2,739.87	2,067.93	372,929	4,807.80	0.00	0.00	0.00
	91358810010305	ACE	159,827	0.015355	2,454.14	1,398.56	1,055.58	159,827	2,454.14	0.00	0.00	0.00
	91358810010314	ACN	1,758,096	0.015604	27,433.33	15,633.69	11,799.64	1,758,096	27,433.33	0.00	0.00	0.00
	TOTALS		216,515,582.00		2,905,115.46	1,655,566.61	1,249,548.85	216,515,582.00	2,905,115.46	0.00	0.00	0.00
Grand Totals					12,134,601.79	6,190,772.87	1,249,548.85		11,689,006.23	445,595.56	0.00	4,248,684.51

Notes from UPRR.Interim.Order-2018.xlsx provided to the County Treasurer in Oct 2018:

Based on the Interim Order Approving Escrow of Funds dated 9-24-2018,

Original Values, Undisputed Values & Disputed Values were provided by the Utah State Tax Commission to the County Auditor on 9-26-2018

UPRR is ordered to pay to Taxing Entities on or before Nov 30, 2018 taxes based on 885,000,000 value (Undisputed)

UPRR is ordered to establish as escrow account with a third party escrow agent and deposit on or before Nov 30, 2018 the contested portion of the property taxes (Disputed)

Undisputed Taxes are to be paid to the County Treasurer who will distribute monies to the Taxing Entities

Total Undisputed Taxes on County Auditor's spreadsheet was \$ 1,655,566.61