

7.1.1



June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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

**ERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

Attention: Aimee Winder Newton, Chair

**ROSWELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18069  
Parcel Number: 21-33-381-001  
Name: NAJ Investment & Development Co.

**STUART TSAI**  
JD, MPA  
Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.org)

Council Members:

**OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR**  
2001 S State Street, N3-300  
PO Box 144575  
Salt Lake City, UT 84114-4575  
(385) 468-7200; TTY 711  
1-866-498-4955 / fax

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$292,800 to \$246,400. This changes the 2017 property taxes from \$1,984.01 to \$1,669.61. The taxpayer has paid \$1,984.01 which results in an overpayment of \$314.40.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$314.40 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members



7.1.2

June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**BERYLANN JOHNSON**  
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Honorable Council of Salt Lake County  
2001 South State, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18070  
Parcel Number: 21-33-381-002  
Name: NAJ Investment & Development Co.

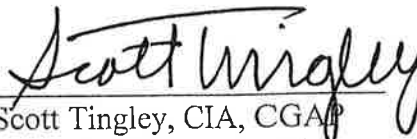
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$303,500 to \$243,400. This changes the 2017 property taxes from \$2,056.52 to \$1,649.28. The taxpayer has paid \$2,056.52 which results in an overpayment of \$407.24.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$407.24 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members



7.1.3

June 4, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18071  
Parcel Number: 21-33-381-003  
Name: NAJ Investment & Development Co.

[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$289,200 to \$243,400. This changes the 2017 property taxes from \$1,959.62 to \$1,649.28. The taxpayer has paid \$1,959.62 which results in an overpayment of \$310.34.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$310.34 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members

7.1.4



June 4, 2018

**SCOTT TINGLEY**  
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**TERYLANN JOHNSON**  
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Honorable Council of Salt Lake County  
2001 South State, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18072  
Parcel Number: 21-33-381-004  
Name: NAJ Investment & Development Co.


[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$289,200 to \$243,400. This changes the 2017 property taxes from \$1,959.62 to \$1,649.28. The taxpayer has paid \$1,959.62 which results in an overpayment of \$310.34.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$310.34 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members

7.1.5



June 4, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18073  
Parcel Number: 21-33-381-005  
Name: NAJ Investment & Development Co.


PO Box 3874  
Salt Lake City, Utah 84111

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$289,200 to \$243,400. This changes the 2017 property taxes from \$1,959.62 to \$1,649.28. The taxpayer has paid \$1,959.62 which results in an overpayment of \$310.34.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$310.34 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members

7.1.6



June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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

**ERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18074  
Parcel Number: 21-33-381-006  
Name: NAJ Investment & Development Co.

**ROS WELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

[REDACTED]  
[REDACTED]

**STUART TSAI**  
JD, MPA  
Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.org)

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$289,200 to \$243,400. This changes the 2017 property taxes from \$1,959.62 to \$1,649.28. The taxpayer has paid \$1,959.62 which results in an overpayment of \$310.34.

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1-866-498-4955 / fax

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$310.34 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members

71.7



June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP

Salt Lake County Auditor

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**TERYLANN JOHNSON**

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Chief Deputy Auditor

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**ROSSELL ROGERS**

Senior Advisor

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Property Tax

Division Administrator

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It Lake City, UT 84114-4575

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1-866-498-4955 / fax

Honorable Council of Salt Lake County

2001 South State, # N2-200

Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization

Board Letter: AU18075

Parcel Number: 21-33-381-007

Name: NAJ Investment & Development Co.

~~Box 5874~~

~~Salt Lake City, Utah 84150~~

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$292,800 to \$246,400. This changes the 2017 property taxes from \$1,984.01 to \$1,669.61. The taxpayer has paid \$1,984.01 which results in an overpayment of \$314.40.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$314.40 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw

cc: All Council Members

7.1.8



June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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

**ERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

Attention: Aimee Winder Newton, Chair

**ROSWELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18076  
Parcel Number: 28-15-302-070  
Name: Ward, Nichole & Thomas

[REDACTED]  
[REDACTED]

**STUART TSAI**  
JD, MPA  
Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.org)


Council Members:

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001 S State Street, N3-300  
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1-866-498-4955 / fax

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$736,890 to \$630,200. This changes the 2017 property taxes from \$5,464.00 to \$4,702.80. The taxpayer has paid \$5,464.00 which results in an overpayment of \$761.20.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$761.20 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members



7.1.9



May 21, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$15,685,100 to \$14,440,000  
(Original \$15,685,100) State Tax Commission Order - Stipulation  
Board Letter: AU18082  
Parcel Number: 08-21-277-003

2200 West, LLC

[REDACTED]  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$15,685,100 to \$14,440,000. This changes the 2016 property taxes from \$232,610.03 to \$214,145.20. The taxpayer has paid \$232,610.03 which results in an overpayment of \$18,464.83.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$18,464.83 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

**ROSSELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

**STUART TSAI**  
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1-866-498-4955 / fax



7.1.10



June 4, 2018

**SCOTT TINGLEY**  
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[STingley@slco.org](mailto:STingley@slco.org)

**ERYLANN JOHNSON**  
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Honorable Council of Salt Lake County  
2001 South State, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18090  
Parcel Number: 28-09-306-012  
Name: Precision Vertical, LLC

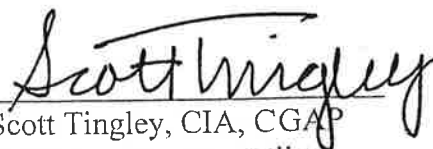
[REDACTED]  
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusts the 2017 Market Value on the above property from \$645,400 to \$435,400. This changes the 2017 property taxes from \$7,906.15 to \$5,333.65. The taxpayer has paid \$7,906.15 which results in an overpayment of \$2,572.50.

We recommend that the Board authorize the County Treasurer to refund to the current record owner the 2017 taxes in the amount of \$2,572.50 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor



ST/pw  
cc: All Council Members



7/1/11

June 4, 2018

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

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - Board of Equalization  
Board Letter: AU18091  
Parcel Number: 30-06-432-023

View Homeowners Association  
Attn: Mark Hoffman

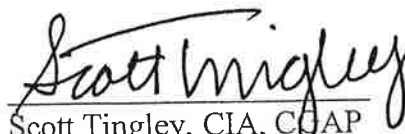
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Salt Lake County Board of Equalization adjusted the 2017 Market Value from \$762,400 to \$681,300 on the above property. This changes the 2017 property taxes from \$4,989.49 to \$4,458.73, a reduction of \$530.76. A payment of \$0.00 has been made. An exemption of 100% has been granted for the 2017 tax year.

Based on this decision, we recommend that the Board authorize the County Treasurer to apply the 100% exemption abating the 2017 balance due with accrued penalty and interest.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

**SCOTT TINGLEY**  
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[STingley@slco.org](mailto:STingley@slco.org)

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ST/pw  
cc: All Council Members



7.1.12

June 4, 2018

**SCOTT TINGLEY**  
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**ERYLANN JOHNSON**  
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Honorable Council of Salt Lake County  
2001 South State Street, # N2-200  
Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$468,400 to \$295,500  
(Original \$468,400) State Tax Commission Order - Formal Hearing  
Board Letter: AU18092  
Parcel Number: 15-14-276-018

Gardner, Heidi

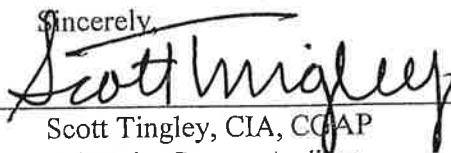
[REDACTED]  
[REDACTED]

Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$468,400 to \$295,500. This changes the 2016 property taxes from \$6,954.80 to \$4,387.58. The taxpayer has paid \$6,954.80 which results in an overpayment of \$2,567.22.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$2,567.22 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,



Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members



7.1.13



June 4, 2018

**SCOTT TINGLEY**  
CIA, CGAP  
Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

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

**ERYLANN JOHNSON**  
MBA, CIA, CFE  
Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

Attention: Aimee Winder Newton, Chair

Re: 2016 Property Valuation change from \$957,800 to \$644,900  
(Original \$957,800) State Tax Commission Order - Formal Hearing  
Board Letter: AU18093  
Parcel Number: 15-14-276-019

**ROSWELL ROGERS**  
Senior Advisor  
[RRogers@slco.org](mailto:RRogers@slco.org)

Hapag Investments

[REDACTED]  
[REDACTED]  
Salt Lake City, Utah 84108

**STUART TSAI**  
JD, MPA  
Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.org)

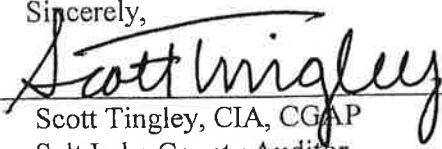
Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2016 Market Value on the above property from \$957,800 to \$644,900. This changes the 2016 property taxes from \$14,221.41 to \$9,575.48. The taxpayer has paid \$14,221.41 which results in an overpayment of \$4,645.93.

**OFFICE OF THE  
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1-866-498-4955 / fax

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to refund to the recorded owner at the time the refund is issued the 2016 taxes in the amount of \$4,645.93 and interest, if applicable, to be calculated by the County Treasurer at the appropriate rate as provided by State Statute and to release any or all BOE refunds.

Sincerely,

  
Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

ST/pw  
cc: All Council Members

