

## SCOTT TINGLEY CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

### CHERYLANN JOHNSON MBA, CIA, CFE

Chief Deputy Auditor

(AJohnson@slco.org

#### **ROSWELL ROGERS**

Senior Advisor RRogers@slco.org

#### STUART TSAI JD. MPA

Property Tax
Division Administrator
STsai@slco.org

# 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 October 31, 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 change from \$220,400 to \$180,550 (Original \$220,400) State Tax Commission Order - Initial Hearing

Board Letter: AU18159

Parcel Number: 16-08-479-001

Ear Associates, LC



#### Council Members:

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above property from \$220,400 to \$180,550. This changes the 2017 property taxes from \$3,139.60 to \$2,571.93. The taxpayer has paid \$3,139.60 which results in an overpayment of \$567.67.

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 2017 taxes in the amount of \$567.67 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

