

# SCOTT TINGLEY CIA, CGAP

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# OFFICE OF THE SALT LAKE COUNTY AUDITOR

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Honorable Council of Salt Lake County 2001 South State Street, # N2200 Salt Lake City, Utah 84190-1000

Attention: Aimee Winder Newton, Chair

Re: 2017 Property Valuation - State Tax Commission Order

Board Letter: AU18165

Parcel Numbers: See Attached

Name: Stone Mountain Properties, LLC



A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2017 Market Value on the above parcels. This changes the 2017 property taxes which results in reductions and increases as indicated on the attached list.

Based on the order of the State Tax Commission, we recommend that the Council authorize the County Treasurer to adjust the 2017 taxes in the amounts as shown on the attached list, apply overpayments to tax increases and refund the balance to the recorded owner at the time the refund is issued with interest 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, CGAI

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Salt Lake County Auditor



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cc: All Council Members

PARCEL NUMBER	ORIGINAL AMOUNT	ADJUSTED AMOUNT	ORIGINAL TAX	AMOUNT PAID	ADJUSTED TAX	REDUCTION AMOUNT	REFUND AMOUNT
15-36-377-011	\$302,900	\$276,632	\$3,465.78	\$3,465.78	\$3,165.22	\$300.56	\$300.56
15-36-451-017	\$459,000	\$133,732	\$5,251.88	\$5,251.88	\$1,530.16	\$3,721.72	\$3,721.72*
15-36-451-008	\$160,000	\$432,731*	\$1,830.72	\$1,830.72	\$4,951.31*		

<sup>\*</sup> Market value and Taxes increased.

Parcel #15-36-451-012 was also appealed to the State Tax Commission with NO VALUE CHANGE made.