

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

SHAWNA AHLBORN

Audit Services Division Administrator SAhlborn@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



January 8, 2021

Honorable Council of Salt Lake County 2001 South State Street, N2-200 Salt Lake City, Utah 84114-4575

Attention: Steve DeBry, Chair

Re: 2019 Property Valuation – Utah State Tax Commission Order

Board Letter: 21011

Parcel Numbers: See Attached

AXIO 8400, LLC



Dear Council Members,

A recent decision of the Utah State Tax Commission orders Salt Lake County to adjust the 2019 Market Value on the parcels on the attached list. This changes the 2019 property taxes which results in overpayments as indicated on the attached list.

Based on the order of the Utah State Tax Commission, we recommend that the Council authorize the County Treasurer to issue refunds to the owner of record in the amounts shown on the attached list 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.

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

Sincerely,

Scott Tingley, CIA, CGAP **County Auditor**

ST/pw

Cc: All Council Members, Council Clerk

Enclosures

Axio 8400, LLC Tax Year 2019

taxpayer name

parcel #	orig value	taxable value	revised value	taxable value	tax rate	orig tax	revised tax	tax difference	on time pmt	refund
22-31-302-103-4001	72,537,300	19,947,757	66,843,300	18,381,907	0.012903	257,385.91	237,181.75	20,204.16	257,385.91	20,204.16
22-31-302-103-4002	72,537,300	19,947,757	66,843,300	18,381,907	0.013286	265,025.90	244,222.02	20,803.88	265,025.90	20,803.88

Parcel # 22-31-302-103-4001 has been given a 50% property exemption. Parcel # 22-31-302-103-4002 has been given a 50% property exemption.

22-31-305-003-4001

The following parcels were also appealed to the State Tax Commission with NO VALUE CHANGE made:

22-31-305-003-4002

22-31-351-050-4001 22-31-351-050-4002