



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor

STingley@slco.org

CHERYLANN JOHNSON

MBA, CIA, CFE

Chief Deputy Auditor

CAJohnson@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, UT 84114-4575

Attention: Steve DeBry, Chair

Re: 2018 Property Valuation – Utah State Tax Commission Order

Board Letter: 21012

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 2018 Market Value on the parcels on the attached list. This changes the 2018 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

taxpayer name Axio 8400, LLC Tax Year 2018

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	70,402,000	15,101,234	62,240,800	13,350,651	0.012393	187,149.59	165,454.62	21,694.97	187,149.59	21,694.97
22-31-302-103-4002	70,402,000	23,619,876	62,240,800	20,881,788	0.012793	302,169.07	267,140.71	35,028.36	302,169.07	35,028.36

Parcel # 22-31-302-103-4001 has been given a 61% property exemption.

Parcel # 22-31-302-103-4002 has been given a 39% property exemption.

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

22-31-305-003-4001

22-31-305-003-4002

22-31-351-048-4001

22-31-351-048-4002