



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

March 26, 2021

The Salt Lake County Council
Attn: Steve DeBry
2001 South State Street N2-200
Salt Lake City, UT 84190-1010

Re: 2020 Rollback Correction/ Delinquent Taxes
Parcel No: 20-22-101-002/20-22-101-014
Name: MAC 8, LLC; 66.67%

Honorable Council Chair Steve DeBry,

We recommend you reduce the Rollback Tax on parcel 20-22-101-002 from \$85,421.54 to \$72,093.80. 3.90 acres was reinstated to Greenbelt for 2020 per a Tax Admin decision.

We recommend you reduce the 2020 delinquent general property tax on parcel 20-22-101-014 from \$7,027.80 to \$2,178.27. This parcel split from the above-mentioned parcel number for 2020 and reflects the 3.9 acres which was reinstated to Greenbelt.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate (refund, if paid) property taxes as indicated plus penalty and interest.

Respectfully,

Chris Stavros
Salt Lake County Assessor
Tyler Andrus
Chief Deputy Assessor

cc: Salt Lake County Assessor's Office
Attn: Melissa Kelly
cc: Salt Lake County Treasurer
cc: MAC 8, LLC; 66.67%
TBJ & M, LLC; 33.33%
C/O GARY MCDUGAL
11723 S HIGHLAND OAKS CIR
SANDY, UT 84092

DC/MK
Rec: 02/26/2021
enclosures

ROLLBACK TAX NOTICE

Treasurer's Control # 8020
Parcel #: 20-22-101-002
Acreage: 21.02
Location: 6222 S U ONE ELEVEN HWY

Date of Inquiry: 03/26/21
Date Subject to Rollback:
Date Lien Recorded:
Recorder's Entry #:

Ownership: MAC8, LLC; INT ET AL
Address: 7279 W NEW SYCAMORE DR
WEST JORDAN, UT 84081

New Owner:
Address:

CORRECTED ROLLBACK FIGURES
3.90 AC REINSTATED TO GB ON 5/28/2020

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION

Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2015	PT OF 20-22-101-001	21.02	37.29	0.564	\$1,241,100	\$699,608	29F	0.0170750	\$11,945.81	D3 & G3	\$307	\$5.24
2016	PT OF 20-22-101-001	21.02	37.29	0.564	\$1,497,700	\$844,253	29F	0.0161730	\$13,654.11	D3 & G3	\$315	\$5.10
2017	PT OF 20-22-101-001	21.02	37.29	0.564	\$1,497,700	\$844,253	29F	0.0161300	\$13,617.81	D3 & G3	\$307	\$4.95
2018	PT OF 20-22-101-001	21.02	37.29	0.564	\$1,534,900	\$865,223	29F	0.0162830	\$14,088.43	D3 & G3	\$298	\$4.86
2019	PT OF 20-22-101-002	21.02	24.92	0.844	\$1,419,300	\$1,197,180	29F	0.0157140	\$18,812.48	D3 & G3	\$298	\$4.69
Totals:									\$72,118.64			\$24.84

Total Market Taxes Due: \$72,118.64
Total Greenbelt/FAA Taxes Due and/or Paid: \$24.84
TOTAL ROLLBACK TAXES DUE: \$72,093.80

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 S STATE STREET SUITE N1-200 SALT LAKE CITY UT 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer: Date: By:	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY
<p>THIS IS NOT A BILL FOR INFORMATION ONLY</p> <p>WITHDRAWAL OF APPLICATION MUST BE RETURNED WITH PAYMENT</p> <p>PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.</p>	Deputy County Assessor Notary Public Seal Prepared by:

ROLLBACK TAX NOTICE

Treasurer's Control # 8020
Parcel #: 20-22-101-002
Acreage: 24.92
Location: 6222 S U ONE ELEVEN HWY

Date of Inquiry:
Date Subject to Rollback: 11/21/19
Date Lien Recorded: 11/21/19
Recorder's Entry #:

Ownership: MAC8, LLC; INT ET AL
Address: 7279 W NEW SYCAMORE DR
WEST JORDAN, UT 84081

New Owner:
Address:

Current Parcel #:

SALT LAKE COUNTY ROLLBACK DETERMINATION												
Year	Parcel Number	Rollback Acres	Total Acres	%	Total Market Value	Taxable Market Value	Tax Dist.	Tax Rate	Market Tax	FAA Classification	Taxable FAA Value	FAA Tax Due and/or Paid
2015	PT OF 20-22-101-001	24.92	37.29	0.668	\$1,241,100	\$829,427	29F	0.0170750	\$14,162.47	D3 & G3	\$989	\$16.89
2016	PT OF 20-22-101-001	24.92	37.29	0.668	\$1,497,700	\$1,000,913	29F	0.0161730	\$16,187.76	D3 & G3	\$989	\$16.00
2017	PT OF 20-22-101-001	24.92	37.29	0.668	\$1,497,700	\$1,000,913	29F	0.0161300	\$16,144.73	D3 & G3	\$1,014	\$16.36
2018	PT OF 20-22-101-001	24.92	37.29	0.668	\$1,534,900	\$1,025,774	29F	0.0162830	\$16,702.67	D3 & G3	\$973	\$15.84
2019	PT OF 20-22-101-002	24.92	24.92	1.000	\$1,419,300	\$1,419,300	29F	0.0157140	\$22,302.88	D3 & G3	\$883	\$13.88
Totals:									\$85,500.51			\$78.97

Total Market Taxes Due: \$85,500.51
Total Greenbelt/FAA Taxes Due and /or Paid: \$78.97
TOTAL ROLLBACK TAXES DUE: \$85,421.54

MAKE CHECK PAYABLE TO SALT LAKE COUNTY TREASURER'S OFFICE ATTN: RAY LANCASTER 2001 SOUTH STATE STREET, SUITE N1-200 SALT LAKE CITY, UTAH 84114-4575

COMMENTS: Current year taxes are totally separate from this rollback and will be due in November of the current year. Under Utah Law, you may appeal through the Board of Equalization your current year property tax assessment. Any action taken by Salt Lake County may be appealed within 45 days of this notice, such as a challenge to the withdrawal of the land from the FAA (Greenbelt) or a challenge to the mathematical computation.

Received by Treasurer:	STATE OF UTAH COUNTY OF SALT LAKE SUBSCRIBED AND SWORN TO BEFORE ME BY
Date:	
By:	Deputy County Assessor
ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY _____ WILL BE SUBJECT TO INTEREST AT _____% UNTIL PAID.	Notary Public
PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.	Seal
UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.	Prepared by:

TRACKING FORM

PARCEL NUMBER: 20-22-101-002

ORIGINAL GREENBELT APPLICATION DATE: 11/17/1976

AFFIDAVIT OF ELIGIBILITY DATE:

TOGETHER WITH PARCEL NUMBER (S): 20-15-351-005

LESSEE ON FILE: _____ LESSEE: _____

2019 SEG FROM PARCEL NUMBER (S):	20-22-101-001	ACRES:	24.64
	20-15-351-004		0.28

DATE _____

03/12/19	SEG LETTER MAILED (DB) - 7279 W NEW SYCAMORE DR, W JORDAN 84081
05/02/19	SENT LETTER CERTIFIED (SY)
05/09/19	RB INQ (SY)
05/30/19	CERTIFIED LETTER RETURNED - REMAILED TO MR. GARY MCDUGAL
	11794 S STATE ST, #102B
	DRAPER, UT 84020
09/26/19	CERTIFIED LETTER RETURNED - REMAILED TO MAC8, LLC ET ALL
	7279 W NEW SYCAMORE DR. WEST JORDAN, UT 84081, PORTION OF PARCEL
	NOT IN AG US, PROVIDED ROLLBACK INQUIRY FOR 4.48 AC (MK)
10/23/19	CERT MAIL RETURNED "UNCLAIMED, UNABLE TO FORWARD" (MK)
11/21/19	RB ENTIRE PARCEL DUE TO NO RESPONSE TO CERT MAIL, MOST OF PARCEL
	APPEARS TO NO LONGER BE IN AG USE FROM AERIAL IMAGERY TC # 8020
	24.92 AC (MK)

WITHDRAWN 2020

06/01/20	3.9 AC REINSTATED TO GREENBELT PER TAX ADMIN DECISION TO CONT ON 20-22-101-014
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PIRDM605

SALT LAKE COUNTY TREASURER
STATEMENT OF DELINQUENT TAXES (RS)

03/10/2021
15:52:08

20-22-101-014-0000 PS CATEGORY 202 GENERAL PROP

MAC 8, LLC; 66.67%

%GARY W MCDUGAL

11723 S HIGHLAND OAKS CIR

SANDY

ADDRESS SUPR

UT 84092-7160-23

ID 21632960

LAST ACTION 02/06/2021 12.19.55 LAST PMT

AMOUNTS DUE

YEAR DST	TAXES	PEN + FEE	INT PERIOD	RATE	INTEREST	YEAR TOTAL
2020 29F	7,027.80	175.70	010121-030921	.0700	93.94	7,297.44

INTEREST CREDIT

RETURN CHECK FEE

ADMIN FEE

END OF YEAR DATA

TOTAL AS OF 03/10/2021

7,297.44

PF2=PRNT PF3=LST PF4=MENU PF5=SEGS PF6=MEMO PF7=PRV PRCL PF8=NXT PRCL PF9=TRAN
PF10=LEGAL PF11=PRV YRS PF12=NXT YRS PF13=DEFR PF14=PEN/FEE PF15=AUD CERT

Taxes = 2,178.27
Due
2020
After GB
Reduction

**SALT LAKE COUNTY BOARD OF EQUALIZATION
HEARING RECORD**

PARCEL NUMBER	20-22-101-002-0000	APPEAL NUMBER	3656	NAME	MAC8, LLC; INT ET AL
ASSESSOR'S PROPERTY TYPE: 812				TAX YEAR: 2019	
ASSESSOR'S VALUATION: \$ 1,419,300				HEARING DATE: 5-18-2020	
ASSESSOR'S REVISED VALUATION: \$ -				ASSESSOR PRESENT: Yes (phone)	
APPELLANT'S REQUESTED VALUE: \$ 1,419,300				APPELLANT PRESENT: Yes (phone)	
SUBJECT					

Subject is 24.92 acres of vacant agricultural land historically used for dry farming. Subject, which is held in title by five separate entities or individuals in various undivided interests, is located at 6222 S Uone Eleven Highway.

TAXPAYER/APPELLANT'S EVIDENCE

This is a late appeal based on the claim that the required affidavits were not returned in a timely manner since the notices requesting a new affidavit/application were sent to the wrong address. Due to this error in mailing addresses, appellant claims that the subject should be reinstated on the greenbelt rolls and that the Rollback Tax should be cancelled.

Appellant stated that the affidavit was not returned on time because these notices had been sent to the wrong addresses. Appellant noted a recent divorce of one of the several owners may have caused notices to be incorrectly addressed and sent to a minority owner in West Jordan, with additional subsequent mailings sent to yet another incorrect address on State Street.

Appellant submitted a letter from one of the subject's minority owners who said that, while he had never previously received mail for MAC8, he recently had received a notice of a Certified Letter intended for MAC8. The minority owner informed appellant of the delivery of this notice but he was unable to receive the letter from the Post Office as the letter had already been returned to the sender. Additionally, he stated that although he was a minority owner, he was not authorized to conduct business affairs associated with the subject property.

Appellant stated that his business mailing address has not changed since 1998. Appellant further noted "The county did not comply with the notification requirements of Section 59-2-19. That last known address as of 9/2019 when a greenbelt application was mail was correct per Department of Commerce for Mac8 LLC and previous recorded Greenbelt application with the County. A few months later a withdrawal was mailed certified at a new address and we never received it. If mailing addresses are being updated some extra effort should be allowed before withdrawal. We received an application in 2019 and complied only to be withdrawn when a certified subsequent notice was mailed to a wrong address."

Appellant provided several forms of evidence showing a consistent mailing address over several years. These included several recent years of business registrations from Division of Corporations and Commerce showing a registered business entity address of 11576 S State #102B, and a 2011 notice of required renewal from respondent showing the same address and the 2019 renewal affidavit (which did not include a mailing address for appellant).

Finally, appellant submitted three recent deeds and one trust deed showing three different mailing addresses.

Appellant did claim that the subject is currently leased for agricultural use, with crop cultivation and livestock grazing, however, appellant did not provide a copy of any agreement detailing such claimed lease arrangements. At hearing, appellant claimed that approx. 7.5 contiguous acres along Highway 111 will not be developable and would consequently remain under lease for agricultural use for the foreseeable future. Appellant did not identify the specific location of the claimed 7.5 acres.

ASSESSOR/RESPONDENT'S EVIDENCE

Respondent noted that the subject was segregated from another parcel in 2019, triggering the sending of a request to apply for the continuation of the subject's greenbelt status on the newly segregated parcel. Respondent noted that there were no responses to several attempts to contact and submitted a tracking form showing the dates, addresses and attempted methods of contact and the subject was withdrawn from the greenbelt rolls as of 11-21-2019.

Respondent noted that since the filing of this late appeal, the subject has been further divided into five parcels which will become effective for the 2021 tax year.

Respondent also submitted several recent aerial photos showing the changing use of subject over time from agricultural use to more developed use. The photos of the subject and the newer parcels, which will be effective as of the 2021 tax year, appear to show that development had already begun prior to 4-2020. In reviewing the submitted aerials, respondent identifies approx. 3.9 acres of the subject that still appeared to be under active cultivation as of 4-2020. The remaining 21.02 acres of the subject property did not appear to be used for agricultural purposes but appeared to be in various stages of development.

FINDINGS AND CONCLUSIONS

The purpose of the appeal is to determine if the subject property qualifies for a greenbelt exemption under the Farmland Assessment Act of Utah law and if the withdrawn greenbelt exemption should be reinstated and the requested rollback taxes cancelled based on the evidence submitted. Respondent's actions are given a presumption of correctness. Appellant has not shown that these addresses are permanent and require a business to remain in that same location over its life.

The major issue is the matter of the mailing address of record. Appellant feels the respondent should rely upon the mailing address of record of the past greenbelt applications and the business registrations with the Division of Corporations.

Appellant provided five recently recorded documents with three different mailing addresses. These include two Warranty Deeds signed by appellant and all minority owners and recorded 10-31-2018 and 5-13-2019, both of which indicate a specific "Tax Mailing Address" of 11794 S State Street #102B. A subsequent Trust Deed was executed between two of the minority owners and recorded 7-10-2019, with mailing addresses of 7279 W New Sycamore and 3089 W 10755 South. A Special Warranty Deed signed by appellant and all minority owners was recorded 2-27-2020 and specified a "Tax Mailing Address" of 11576 S State #102B – the address which appellant claims is the correct address.

The FAA (Farmland Assessment Act) requires a new application within 120 days of a change of either ownership or legal description. Failure to comply will result in the property being withdrawn from an FAA assessment. Respondent's first notice was sent to appellant on 3-12-2019. The final notice was sent to appellant on 9-26-2019 without response. The subject was withdrawn approx. 250 days after the mailing of the initial notice. Whether the mailing addresses included on the signed deeds was correct or not, it was executed by appellant and all owners with that address. Appellant has not supported the claim that the address associated with a business registration should be recognized as the correct address particularly considering respondent relied upon a deed which was recorded within five months prior to the initial notice date and another deed which recorded during the notice period, both of which had the same Tax Mailing Addresses. Respondent has extended the notice period beyond the required 120 days due to returned, undelivered notices, with three different notices being sent to two different addresses of record.

The secondary issue raised by appellant is that the property continues to be used for agricultural purposes. Appellant did not provide evidence supporting the claims of the entirety of the subject property currently either being cultivated or being a rest year to aid in land with moisture content and weed control. Conversely, respondent submitted aerial photos from recent months showing a large portion the subject already transitioning from agricultural to a developed use. This developed use no longer qualifies that portion of the subject for assessment under the FAA. Respondent has identified approx. 3.9 acres of the subject property which does appear to still be under cultivation with adjacent property owned by appellant. This portion still qualifies and should be reinstated under the FAA/greenbelt assessment and retain the favorable tax treatment afforded such properties with active agricultural uses.

Appellant had recently recorded several documents with mailing addresses specified on the documents. The respondent sent notices to those addresses of record. The incorrect addressing was created by appellant's errors and was not an error by respondent. Additionally, a large portion of the subject is no longer in an agricultural use, so it no longer qualifies for assessment under the FAA. Accordingly, it is recommended that the 2019 Board of Equalization sustain the removal of 21.02 acres of the subject property from the FAA/greenbelt status and sustain the imposition of the rollback tax on this portion of the subject.

However, a 3.9 acre portion of the subject property clearly appears to still be part of an agricultural operation on adjacent property owned by appellant. This use qualifies this portion of the subject for assessment under the FAA. Accordingly, it is recommended that the 2019 Board of Equalization reinstate this 3.9 acre portion of the subject property to the FAA/greenbelt status and cancel the imposition of the rollback tax on this portion of the subject.

RECOMMENDED VALUE			
ORIGINAL MARKET VALUE	\$ 1,419,300	PROPOSED VALUE BASED ON FACTS	\$ 1,419,300
TYPE OF RECORD		SIGNATURE	
Hearing		DATED: 5-28-2020 SIGNED: <u>/s/ Matthew Williams</u> #13	

Parcel ID: 20-22-101-014-0000	Parcel Year: 2021	Sale Date: 0 / 0	Land Value: \$463,300	Active: Y
Owner: MAC 8, LLC; 66.67% TBJ & M, LLC; 33.33%	Nbhd Code: 766	Bldg Value: \$0	Tax Class:	
Address: 7187 W CIBOLA RD	Total Acres: 5.65	Final Value: \$463,300	Spec PT: 812	
City:	Zip:	Valu Fn Dat: 03/25/2021		

PARCEL

- VALUATION (1)
- VALUE HIST (1)
- LAND (3)
- RESIDENCE (0)
- CONDO SECT (0)
- CONDO UNIT (0)
- COMM SECT (0)
- INCOME SUM (0)
- COMM SALES (0)
- ACTLS WHOLE (0)
- ACTLS INDIV (0)
- DET STRUCT (0)
- BLDG PERMIT (0)

Misc. Info

Grnbldt Dat 11/17/1976

Grnbldt Val 100

Grn Audit Dt 06/01/2020

Gblt Audtr 816

Legal Description

Lessee Info

Lessee Nam 1 MAC 8, LLC; 66.67% TBJ & M, LLC; 33.33%

Lessee Nam 2 %GARY W MCDOUGAL

Lessee Add 1 11794 S STATE ST

Lessee Add 2

Lessee City DRAPER UT

Lessee State 05/22/2020


Lessee Zip 84020-9457

Lessee Cntry

Phone Num

Records Size/Influence Neighborhood Info Greenbelt/Legal Info

File Edit Value Record Reports Utilities Tools Options Help

 Rec 3 3 of 3

Parcel ID:	20-22-101-014-0000	Parcel Year:	2021	Sale Date:	0 / 0	Land Value:	\$463,300	Active:	Y
Owner:	MAC 8, LLC; 66.67% TBJ & M, LLC; 33.33%			Nbhd Code:	766	Bldg Value:	\$0	Tax Class:	
Address:	7187 W CIBOLA RD			Total Acres:	5.65	Final Value:	\$463,300	Spec PT:	812
City:	Zip:					Valu Fn Dat:	03/25/2021		

PARCEL

- VALUATION (1)
- VALUE HIST (1)
- LAND (3)
- RESIDENCE (0)
- CONDO SECT (0)
- CONDO UNIT (0)
- COMM SECT (0)
- INCOME SUM (0)
- COMM SALES (0)
- ACTLS WHOLE (0)
- ACTLS INDIV (0)
- DET STRUCT (0)
- BLDG PERMIT (0)

Misc. Info

Grnblt Dat 11/17/1976

Grnblt Val 143500

Grn Audit Dt 06/01/2020

Gblt Audtr 816

Legal Description

Lessee Info

Lessee Nam 1 MAC 8, LLC; 66.67% TBJ & M, LLC; 33.33%

Lessee Nam 2 %GARY W MCDOUGAL

Lessee Add 1 11794 S STATE ST

Lessee Add 2

Lessee City DRAPER UT

Lessee State 05/22/2020

Lessee Zip 84020-9457

Lessee Cntry





































Phone Num

Records Size/Influence Neighborhood Info Greenbelt/Legal Info

Enter LESSEE_NAME_1 in alphanumeric format

NUM

File Edit Value Record Reports Utilities Tools Options Help

                                   	Rec 1	1 of 3
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Parcel ID: 20-22-101-014-0000	Parcel Year: 2021	Sale Date: 0 / 0	Land Value: \$463,300	Active: Y
Owner: MAC 8, LLC; 66.67% TBJ & M, LLC; 33.33%	Nbhd Code: 766	Bldg Value: \$0	Tax Class:	
Address: 7187 W CIBOLARD	Total Acres: 5.65	Final Value: \$463,300	Spec PT: 812	
City:	Zip:	Valu Fn Dat: 03/25/2021		

PARCEL

- VALUATION (1)
- VALUE HIST (1)
- LAND (3)
- RESIDENCE (0)
- CONDO SECT (0)
- CONDO UNIT (0)
- COMM SECT (0)
- INCOME SUM (0)
- COMM SALES (0)
- ACTLS WHOLE (0)
- ACTLS INDIV (0)
- DET STRUCT (0)
- BLDG PERMIT (0)

Rate Ovr		Nbhd Cod	766	Wooded	N - NONE
Zone	1108	Nbhd Grp		Winter Use	F - FULL
Wtr Avail	Y - YES	Nbhd Typ	D - DEVELOPING	Land View	N - NONE
Off Str Prk		Nbhd Eff	T - TYPICAL	Extnl Neg	
Drive Access		Topo	R - ROLLING	Water	
Drivewy Type		Lot Shape	H - HIGHLY IRREG	Privacy	N - NO
Sewer	P - PUBLIC	Lot Loc	IN - INTERIOR	Equestrian	N - NO
Curb Gtr	N - NO	Traffic	L - LIGHT	Golf	N - NO
Sdewlk	N - NO	Trafc Infl	T - TYPICAL	Mob Lot	N - NO
Traffic Count		Str Typ	T - TWO-WAY	Lnd Val	463300
Land Access		Str Fnsh	P - PAVED	Sound Val	
Corner					

Records	Size/Influence	Neighborhood Info	Greenbelt/Legal Info
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Enter EQUESTRIAN or select from list

NUM