



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

July 12, 2021

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

Re: Real Property Tax/Greenbelt Rollback Correction
Parcel No: 33-09-276-017
Name: Peterson, Scott E; JT
Peterson, Linda k; JT

Dear Council,

We recommend reducing the rollback tax on TC#8245 from \$6,232.66 to \$3,734.52.

The above referenced parcel number receive an informal decision from The Salt Lake County Board of Equalization to have 0.40 acres reinstated to Greenbelt; therefore, the rollback should be adjusted downward to reflect the acreage adjustment approved by the Board of Equalization.

Upon approval, please authorize the Salt Lake County Treasurer's office to refund/abate a portion of the rollback tax as indicated.

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: Peterson, Scott K; JT
Peterson, Linda K; JT
9947 S Eden Crest Rd
South Jordan, UT 84096

DC/MK
Enclosures

ROLLBACK TAX NOTICE

Treasurer's Control # 8245
Parcel #: 33-09-276-017 (2020)
Acreage: 0.6
Location: 2224 W PETERSON FARM LN

Date of Inquiry:
Date Subject to Rollback: 12/09/20
Date Lien Recorded:
Recorder's Entry #:

Ownership: PETERSON, SCOTT E; JT
Address: PETERSON, LINDA K; JT
9947 S EDEN CREST RD
SOUTH JORDAN, UT 84095
New Owner: PETERSON, SCOTT E; JT
Address: PETERSON, LINDA K; JT
9947 S EDEN CREST RD

AMENDED ROLLBACK CALCULATION

Current Parcel #: 33-09-276-041 (2021)

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
2016	33-09-276-017	0.6	12.65	0.047	\$1,222,056	\$57,925	45	0.0125230	\$725.40	I3 & G3	\$14	\$0.18
2017	33-09-276-017	0.6	12.65	0.047	\$1,222,056	\$57,925	45	0.0124120	\$718.97	I3 & G3	\$15	\$0.19
2018	33-09-276-017	0.6	12.65	0.047	\$1,222,056	\$57,925	45	0.0118720	\$687.69	I3 & G3	\$14	\$0.17
2019	33-09-276-017	0.6	12.65	0.047	\$1,222,056	\$57,925	45	0.0122300	\$708.43	I3 & G3	\$13	\$0.16
2020	33-09-276-017	0.6	12.65	0.047	\$1,573,696	\$74,593	45	0.0119970	\$894.89	I3 & G3	\$13	\$0.16
Totals:									\$3,735.38			\$0.86

Total Market Taxes Due: \$3,735.38
Total Greenbelt/FAA Taxes Due and /or Paid: \$0.86
TOTAL ROLLBACK TAXES DUE: \$3,734.52

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

ROLLBACK TAX NOTICE

Treasurer's Control # 8245
Parcel #: 33-09-276-017 (2020)
Acreage: 1
Location: 2224 W PETERSON FARM LN

Date of Inquiry:
Date Subject to Rollback: 12/09/20
Date Lien Recorded: 12/10/2020
Recorder's Entry #: 13494269

Ownership: PETERSON, SCOTT E; JT
Address: PETERSON, LINDA K; JT
9947 S EDEN CREST RD
SOUTH JORDAN, UT 84095
New Owner: PETERSON, SCOTT E; JT
Address: PETERSON, LINDA K; JT
9947 S EDEN CREST RD

Current Parcel #: 33-09-276-041 (2021)

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
2016	33-09-276-017	1	12.65	0.079	\$1,222,056	\$96,665	45	0.0125230	\$1,210.53	I3 & G3	\$14	\$0.18
2017	33-09-276-017	1	12.65	0.079	\$1,222,056	\$96,665	45	0.0124120	\$1,199.80	I3 & G3	\$15	\$0.19
2018	33-09-276-017	1	12.65	0.079	\$1,222,056	\$96,665	45	0.0118720	\$1,147.60	I3 & G3	\$14	\$0.17
2019	33-09-276-017	1	12.65	0.079	\$1,222,056	\$96,665	45	0.0122300	\$1,182.21	I3 & G3	\$13	\$0.16
2020	33-09-276-017	1	12.65	0.079	\$1,573,696	\$124,479	45	0.0119970	\$1,493.38	I3 & G3	\$13	\$0.16
Totals:									\$6,233.52			\$0.86

Total Market Taxes Due: \$6,233.52
Total Greenbelt/FAA Taxes Due and /or Paid: \$0.86
TOTAL ROLLBACK TAXES DUE: \$6,232.66

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:

Date: 12-11-20

By: *[Signature]*

ROLLBACK TAXES ARE DUE AND PAYABLE AS SHOWN ABOVE. ROLLBACK TAXES UNPAID BY 1-15-21 WILL BE SUBJECT TO INTEREST AT 7.75% UNTIL PAID.

PAYMENTS WITH LIEN WAIVERS WILL NOT BE ACCEPTED BY THE SALT LAKE COUNTY TREASURER.

UNDER UTAH LAW YOU MAY APPEAL THIS ROLLBACK NO LATER THAN 45 DAYS AFTER THE DAY ON WHICH THIS NOITCE WAS MAILED.

STATE OF UTAH
COUNTY OF SALT LAKE
SUBSCRIBED AND SWORN TO BEFORE ME BY

[Signature]

Deputy County Assessor

Notary Public



MELISSA KELLY
Notary Public State of Utah
My Commission Expires on:
August 6, 2023
Comm. Number: 707628

Seal

Prepared by: MK

**SALT LAKE COUNTY BOARD OF EQUALIZATION
RECOMMENDED VALUE**

REAL PROPERTY

VAST3870

08:51:28

03/03/2021

GREENBELT

PARCEL NUMBER	33-09-276-017-0000	APPEAL NUMBER	3407
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**COMPLETE THIS BOX ONLY IF USED AS ORIGINAL DOCUMENTATION
FOR FILING AN APPEAL TO THE SALT LAKE COUNTY BOARD OF EQUALIZATION**

OWNER OF RECORD Name(s): <u>PETERSON, SCOTT E; JT PETERSON, LINDA K; JT</u>	PROPERTY TYPE <u>998</u>
PROPERTY LOCATION (Address): <u>14460 S 2200 W</u>	TAX YEAR <u>2020</u>
TYPE OF BUILDING(S): <u>SINGLE FAMILY RES-MODEL</u>	NEIGHBORHOOD CODE <u>0895</u>
	APRAISER NUMBER <u>816</u>

MARKET VALUE DETAIL

R.E. VALUE	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	262,210	1,429,480	0	0	0	0
PROPOSED VALUE						
BUILDING VALUE	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	47,600	0	0	0	0	0
PROPOSED VALUE						

TOTAL MARKET VALUE				
	ORIGINAL VALUE		PROPOSED VALUE	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
R.E. VALUE	262,210	1,429,480		
BUILDING VALUE	47,600	0		
TOTAL VALUE	\$ 1,739,290		\$	

ACREAGE - FLAGS - CODES

	PRIMARY G/B ACRES	SECONDARY G/B ACRES	PRIMARY PRCL ACRES	SECONDARY PRCL ACRES	TC1	TC2	TC3	EX TYPE	EX %	AREA	LGL	APDX
ORIGINAL VALUE	0.25	12.40	0.00	12.65	GB				000	45		00
PROPOSED VALUE	0.25	12.40		12.65	GB							

FARMLAND ASSESSMENT ACT (GREENBELT) VALUE

	PRIMARY RES	SECONDARY RES	PRIMARY COMM	SECONDARY COMM	PRIMARY AGR	SECONDARY AGR
ORIGINAL VALUE	122,140	0	0	0	0	1,460
PROPOSED VALUE						

TOTAL F.A.A. (GREENBELT) VALUE				
	ORIGINAL VALUE		PROPOSED VALUE	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
G/B R.E. VALUE	122,140	1,460		
BUILDING VALUE	47,600	0		
TOTAL VALUE	\$ 171,200		\$	

REASONS FOR RECOMMENDED VALUE

*parcel -041 + -039 are under same ownership + are contiguous
parcel -041 can have .40 Ac Reinstated to GB.*

TYPE OF RECOMMENDATION	SIGNATURES
<input type="checkbox"/> HEARING RECOMMENDED <input checked="" type="checkbox"/> ASSESSOR RECOMMENDATION INFORMAL DECISION BN <input type="checkbox"/> ASSESSOR (IN-HOUSE) APPEAL INFORMAL DECISION <input type="checkbox"/> HEARING OFFICER RECOMMENDATION FORMAL DECISION	DATED: <u>3/10/2021</u> SIGNED: <u>[Signature]</u> ASSESSOR DATED: _____ SIGNED: _____ HEARING OFFICER

SALT LAKE COUNTY BOARD OF EQUALIZATION *REAL PROPERTY* ASSESSOR'S PROPOSED CONFERENCE OR HEARING RECORD

Parcel Number	33-09-276-017	Appeal Number	3407
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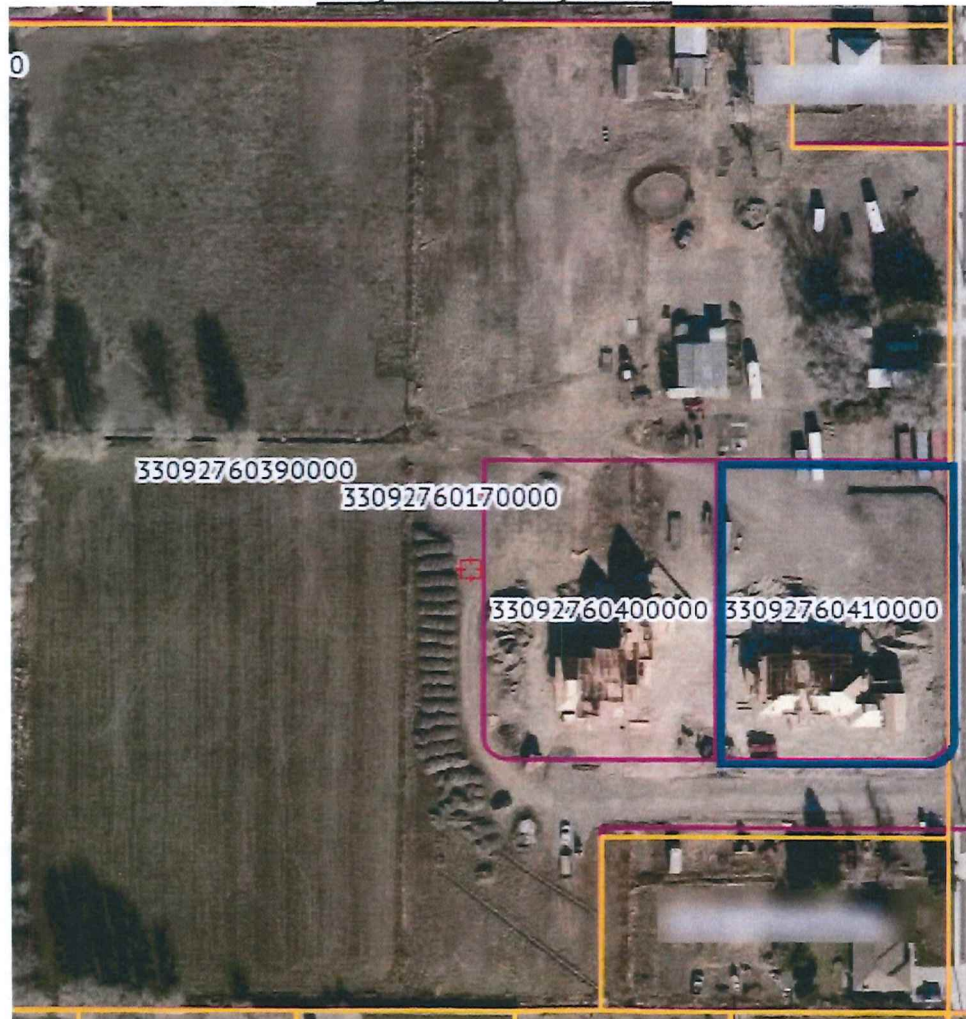
Reconsideration # (Old Number)		Y N	Appraiser #	816	Date	3/10/2021
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Assessor Notes

Subject Property

Property Type	SINGLE FAMILY RES-MODEL
Location	14460 S 2200 W
Acres	12.65
Assessor original value	\$1, 739, 290
Assessor proposed value	\$1, 739, 290
Appellant proposed value	Not appealing value. Appellant is appealing rollback tax acreage

Subject Property Photo



Assessor's Notes

Parcel 33-09-276-017 was subdivided for tax year 2021 which created parcel 33-09-276-039, 33-09-276-040 and 33-09-276-041. Parcel -276-017 was assessed as Greenbelt for tax year 2020. The new parcel number for 2021 are part of the Peterson Lane Subdivision which consist of 3 Lots.

- Lot 1 is parcel 276-041, is 1 acre in size, and is owned by Scott and Linda Peterson.
- Lot 2 is parcel 276-040, is 1 acre in size, and is owned by Matthew Peterson.
- Lot 3 is parcel 276-039, is 10.18 ac in size, owned by Scott and Linda Peterson, and is assess as Greenbelt.

A rollback was billed for Lots 1 and 2 when the seg was worked due to the construction of a single-family home taking place on each lot. Lot 3 is utilized as agricultural land and was continued on Greenbelt. Since Lots 1 and 3 are under the same ownership and run contiguous to each other, Lot 1 can continue 0.40 acres on Greenbelt.

Recommendation

The Salt Lake County Greenbelt Department recommends reinstating 0.40 acres to Greenbelt for parcel 33-09-276-041 and adjusting the Rollback Tax Notice to reflect 0.60 acres withdrawn from Greenbelt not 1 acre which was initially withdrawn.

Signature

Signed _____

Assessor

Melissa Kelly

From: Brad Neff
Sent: Thursday, July 8, 2021 1:48 PM
To: Melissa Kelly
Cc: Kim Hansen; Matt Williams
Subject: RE: Locating hearing officer notes

Melissa,

I was way off. I was thinking that you were talking about the Butterfield sand and gravel property. I guess I should pay attention and actually open the document.

Matt was correct in his email in stating that both properties you referenced did not go to hearing, but received an informal decision that incorporated the recommendation that your office made (see the ASR-22 and grids in the SharePoint file). Consequently, there are no hearing officer recommendations.

Brad Neff

Tax Administrator
Council-Tax Administration
2001 S State Street N2-300
Salt Lake City, UT 84190-1011
385-468-8124



From: Melissa Kelly <MKelly@slco.org>
Sent: Thursday, July 8, 2021 7:32 AM
To: Brad Neff <BNeff@slco.org>
Cc: Kim Hansen <KHansen@slco.org>
Subject: Locating hearing officer notes

Hi Brad,

I need to do Board Letters for the attached rollbacks that were appealed. I need supporting documentation showing the hearing officer agreed to reinstate a portion of the acreage withdrawn from greenbelt to adjust the rollback calculation. I looked in SharePoint for the hearing officers writeup but could not find one. Perhaps I'm looking in the wrong place? Could you help me locate the writeups?

Oh, also can you tell me what the decision was on the Rose Garden rollback appeal? 33-12-100-018.

Thanks,

**Melissa Kelly
Salt Lake County Assessor's Office
Real Property Appraiser
Greenbelt/Exempt
(385) 468-8041**