



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

May 28, 2021

Salt Lake County Council
2001 S State Street, N2-300
Salt Lake City, UT 84111

Parcel: 08-33-401-001-6121 (Prorate 2019 Privilege Tax and abate 2020 Privilege Tax on hangar)

Taxpayer: Jack Garzella/Flying Software
1871 E Longbranch Drive
Draper, UT 84020

Honorable Steve DeBry, Chairman

Dear Council:

The Assessor's Office recommends that delinquent privilege taxes for the 2019 tax year be prorated at 92% taxable, and that privilege taxes for the 2020 tax year in the amount of \$485.41 be abated on the parcel referenced above.

According to Salt City Airport Authority records, Jack Garzella vacated Row 9, Hangar 6 at SLC International Airport on 11/30/2019. The Airport Authority did not notify the Assessor's Office in a timely manner that Mr. Garzella had vacated. Mr. Garzella did not occupy the hangar in 2020.

Please advise the Treasurer's office to prorate the 2019 privilege tax as indicated and to abate the 2020 delinquent privilege and any accrued penalties and interest.

Respectfully,

Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

DC/KH/DJ

Dave Jensen

From: Jack Garzella <jgarzella@gmail.com>
Sent: Friday, May 28, 2021 5:01 PM
To: Dave Jensen
Subject: Re: Tax Notice - Why are we getting one for SLC Int. Hangar??

Dave,

Thanks for the reply. I don't know why the "waiver" form was not submitted, we had done that in the past.

Flying Software filed Chapter 11 and then 7 in November of 2018. I will get you that information. Yes, we have not been in the hangar for quite a while.

Have a nice holiday weekend and we can work this next week. I'll pull the paperwork together.

Thanks for your help.

Jack Garzella
801-865-1888

On Fri, May 28, 2021 at 12:43 PM Dave Jensen <DJensen@slco.org> wrote:

Dear Mr. Garzella,

The Assessor's Office receives hangar tenant information from the Airport Authority. However, we did not receive notice that you had vacated your hangar.

Tax records show delinquent taxes owing for the 2018, 2019 and 2020 tax years, for a total of \$1,726.71.

A privilege tax was levied on the hangar in those years due to the business name Flying Software, and because annual statements of privilege tax exemption that were sent to you were not returned. I verified your vacate date with Phil Bevan, and he confirms that you vacated Row 9, Hangar 6 on 11/30/2019. Therefore, I can prorate the taxes for 2019 (11 instead of 12 months) and abate them for 2020, but you did not submit a statement of privilege tax exemption in 2018 or 2019. Taxes for the 2018 year were \$497.77 (plus accrued penalties and interest), and \$528.94 in 2019 (not including penalties and interest), and prior to proration.

If you can show that Flying Software was not a business entity in 2018 and 2019, I can try to get those years abated as well. You can submit a copy of your Articles of Incorporation and tax records showing that no deductions or expenses were claimed on the plane in 2018 and 2019.

Please call me if you have questions or concerns.

Best regards,

Dave Jensen

Tax Exempt Department

Salt Lake County Assessor's Office

385-468-8048

From: SLCO Treasurer
Sent: Friday, May 28, 2021 9:10 AM
To: Dave Jensen; Kim Hansen
Cc: Ray Y. Lancaster; SLCO Treasurer
Subject: FW: Tax Notice - Why are we getting one for SLC Int. Hangar??

From: Jack Garzella <jgarzella@gmail.com>
Sent: Friday, May 28, 2021 8:56 AM
To: SLCO Treasurer <SLCOTreasurer@slco.org>
Subject: Tax Notice - Why are we getting one for SLC Int. Hangar??

I need some help. I keep getting notices of taxes on an old hangar that I have not had for 3 years at SLC International Airport. During tax season my accountant and I were confused as to why we are getting these.

Your parcel # : 08-33-401-001-6121

First, we no longer have the hangar and have not had it for a few years now.

Second, when we did get it we were exempt because we did not use the aircraft for business purposes. IN fact, the 3 years prior to selling the aircraft (and closing the lease) the aircraft did NOT fly due to some maintenance issues.

I am available at the below # and this email

Thanks for your help resolving this matter.

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Jack Garzella
801-865-1888

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Jack Garzella
801-865-1888