



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

October 22, 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
Parcel No: 33-12-100-018-0000
Name: Rose Garden, LLC; ET AL

Honorable Council Chair Steve DeBry,

We recommend reducing the 2020 general property taxes on the above-named parcel from \$33,857.21 to \$923.59.

This parcel is assessed under the Farmland Assessment Act/Greenbelt. On March 17, 2020, a portion of this parcel (12.30 acres) was withdrawn from Greenbelt and billed on TC #8104 due to questionable agricultural use. The taxpayer appealed the imposition of rollback tax to the Salt Lake County Board of Equalization. The Board of Equalization concluded that the 12.30 acres should be reinstated to Greenbelt in a decision dated March 17, 2021.

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

DC/MK

cc Salt Lake County Assessor Greenbelt Dept.
Salt Lake County Treasurer

Rose Garden, LLC; ET AL
2801 N Thanksgiving Way #100.
Lehi, UT 84043

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

PARCEL NUMBER	33-12-100-018-0000	APPEAL NUMBER	3077	NAME	Rose Garden LLC; Et al
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PROPERTY TYPE: 594**TAX YEAR: 2020****ASSESSOR'S VALUATION: \$4,698,000****HEARING DATE: October 29, 2020****ASSESSOR'S REVISED VALUATION: N/A****RESPONDENT PRESENT: Telephone****APPELLANT'S REQUESTED VALUE: \$4,698,000 (greenbelt)****APPELLANT PRESENT: Telephone**

SUBJECT

The subject property is a parcel of property which has been assessed under the Farmland Assessment Act (Greenbelt) since 1981. The subject is a total of 22.02 acres with 14.02 acres designated as Graze II and 7.82 acres designated as Graze III. The Assessor's office reviewed the subject property from aerial imagery taken 11/24/2019 and Google Street View imagery -and determined that the entire west side as well as the north east corner of the property is no longer in agricultural use. Based on that appearance, the Assessor's office sent a letter to the owner which said: "The Salt Lake County Assessor's Greenbelt Department has conducted an audit of the above property and found that there is no longer an agricultural use on approximately 12.3 acres of the property. Therefore, we have withdrawn 12.3 acres from Greenbelt for 2020." The rollback was also calculated to include tax years 2015 through 2019. "The market value on which the rollback is calculated cannot be appealed. The only matters that may be appealed are the withdrawal of land from the Farmland Assessment Act (FAA/Greenbelt) or a challenge to the mathematical computation."

APPELLANT'S EVIDENCE

The Appellant submitted requested in writing a reinstatement of the 12.3 acres back into greenbelt. "The land is classified as Graze 2 and 3 which requires us to maintain 3 goats per year per the county requirements. We have maintained at least 30 goats on the property since we have owned it, depending on the time of year we have 30 to 50 goats. The entire property is used by the goats, the buildings are used for protection during the winter months and for hay storage." They also submitted a letter dated 5/7/2020 by the property caretaker, Fernando Salazar, to certify he has been taking care of the goats and has maintained at least 30 goats on the property throughout the year. He continues by verifying the goats use the entire property and they are allowed into the buildings during the winter months for protection from the weather and that he stores hay in there as well.

During the hearing, Nathan Ricks, property owner, testified that there was no fence on the property to contain the goats and they were allowed to wander the entirety of the property.

ASSESSOR'S EVIDENCE

The Assessor's notes stated as follows: "The aerial imagery of the subject property from 2007 to 2019 suggest the subject property has not been in consistent agricultural use and should have been withdrawn from greenbelt some time ago. Aerial imagery shows animals (which the appellant states are goats) have been present since 2017. From 2007 to 2017 there appears to not have been any type of agricultural use on the property. The appellant submitted a statement from the property caretaker stating he has been caring for goats from February 2017 to present. Aerial imagery shows goats were not present in May 2017 but were present in October 2017. Goats have been found to be present on the east side of the subject parcel, but not the west side which suggests the goats are confined to the east side only. The west side has heavy equipment on it and is not in agricultural use. The greenhouses are dilapidated and appear to have no use per the aerial imagery. The appellant and caretaker both state the greenhouses are used to store hay and to provide protection for the goats in winter months. The appellant did not provide photos of the interior of the greenhouses to support this statement. Based on this, the assessor determined that the greenhouses do not currently support any type of agricultural production.

The Salt Lake County Greenbelt Department left 9.72 acres on Greenbelt due to visible grazing of goats on the property from 2017 to present and mailed a Greenbelt affidavit to the appellant on 3/17/2020 to continue the remaining 9.72 acres on Greenbelt. The Appellant completed the affidavit and submitted it for review. The Affidavit was approved by the Greenbelt Department and recorded on 5/21/2020.

At hearing Melissa Kelly of the Salt Lake County Greenbelt Department testified that she believed there was a fence dividing the property and containing the goats to the west side only. It was determined that she would make a site visit and verify the information provided by the appellant. Subsequently it was determined at the site visit there is a fence that runs along the access road going into the middle of the property, but it ends there. The goats are allowed to roam the entire property. Photos of the inside of the greenhouses taken at the site visit show the goats have recently used these buildings as well.

FINDINGS & CONCLUSIONS

In this matter, the Hearing Officer has reviewed the information submitted for the property and has determined that the property has remained in use as determined by Utah Code Ann. 59-2-505 since 2017 with more than the required AUM as indicated in the graph below. The graph uses sheep in its calculation. Sheep are considered to be 0.20 AUM. Goats are considered to be 0.15 AUM. Although the graph indicates 3 sheep would be necessary to achieve the Farmland Assessment Act requirements, with 30 or more goats on the property year-round, the Appellant exceeded the requirement.

Parcel/Serial Number		33-12-100-018			
Grazing Land AUM Calculator (Total Includes 50% + 1)					
Classification	# of Months	Acres	Cows	Sheep	Horses
Grazing I	1	0	0	0	
Grazing II	12	14.2	0	2	
Grazing III	12	7.82	0	1	
Grazing IV	1	0	0	0	
Irrigated Tillable I, II, III, IV	1	0	0	0	
Nonproductive / Res / Other	N/A	0	N/A	N/A	N/A
Totals		22.02	1	3	
Calculation Date		3/16/2021			
Audit Date					
Auditor(s)					
Notes:					

In conclusion, the 22.02 acres of land contained in the subject parcel should retain its current status as greenbelt property. The property has not been ~~actively~~ withdrawn from greenbelt per Utah Code Ann. 59-2-502(8) as the entirety of the property has been used for year-round goat grazing. It is recommended that the rollback taxes be reversed consistent with the 22.02 acres of land (14.2 acres as Graze II and 7.82 acres as Graze III) remaining in greenbelt status. Further, these 22.02 acres should remain in greenbelt status until such time as the Assessor withdraws them from greenbelt status. It is recommended that the Assessor determine the amount of the rollback taxes that should be reversed and present such amounts to the County Council in a separate board letter that is consistent with this recommendation.

RECOMMENDED VALUE			
ORIGINAL MARKET VALUE	\$4,698,000	PROPOSED VALUE BASED ON FACTS	\$4,698,000
TYPE OF RECORD		SIGNATURE	
<input type="checkbox"/> ADMINISTRATIVE REVIEW <input checked="" type="checkbox"/> HEARING		DATED: March 17, 2021 SIGNED: /s/ Sheila Hutchison #14	

VTTU 33-12-100-018-0000 **** 2020 ASSESSMENT DATA **** 09/30/2021 COMPLETED
 ROSE GARDEN, LLC; ET AL DIST 46B T A X C A L C U L A T I O N S 3/3
 LOC 600 W 14600 S NEXT + LAND 4,621,400
 MTG HOLDER 0000 + BUILDINGS 76,600
 ATT GARBAGE - ALTERNATE 0000 = FULL MARKET VAL 4,698,000
 WEED/DEMO - APPENDIX YR 0000 - GREENBLT REDUCT 1,875,860
 SPEC IMP - BNKRPT YEAR 0000 - EXEMPT REDUCTN 0
 ATT PERS PROP - BNKRPT CHAP - STATUTE REDUCT 0
 TX SALE X BOFE - BKRPT CASE - RESIDENT EXEMPT 0
 PRINT P PUP - MH BNK CASE = TAXABLE VALUE 2,822,140
 T A X R E L I E F - VET/BLND EXEMPT 0
 LOC CB 0.00 VETERN 0 = RESIDUAL VALUE 2,822,140
 ST CB 0.00 BLIND 0 * TAX RATE .0119970
 INDGNT 0.00 BRD LT 0.00 = COMPUTED TAXES 33,857.21
 DISABL 0.00 C/B BL 0.00 + RETURNED CHECK 0.00
 HRDSHP 0.00 BL DATE 05/12/2021 = TOTAL CHARGES 33,857.21
 C O L L E C T I O N S - TAX RELIEF 0.00
 PREPAY 0.00 MPP - PREPAYMENTS 0.00
 PAYMNT 33,857.21 RUN 0031 = TOTAL DUE 33,857.21
 PENALTY 0.00 MACH 077 - COLLECTIONS 33,857.21
 RET CK FEE PAID 0.00 TRAN 5254 = BALANCE DUE 0.00
 RECEIPT DATE 11/25/2020 NUMBR 5254
 COLLECTION MODIFICATION 00/00/0000
 BY 00000000 OFFICE REASON _

2020 TAX CALCULATION CORRECTION 33-12-100-018	
LAND	4,621,400
BUILDING	76,600
FULL MARKET VALUE	4,698,000
GREENBELT REDUCTION	4,621,042
TAXABLE VALUE	76,985
RESIDUAL VALUE	76,985
TAX RATE	0.0119970
COMPUTED TAXES	923.589045