

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 TaxParcel No:33-21-226-005-0000Name:Shirley Butterfield, ltd

Honorable Council Chair Steve DeBry,

We recommend reducing the 2020 general property taxes on the above-named parcel from \$18,878.99 to \$1.42.

The County Board of Equalization, after review and consideration, reinstated 7.47 acres to Greenbelt which reversed the imposition of rollback taxes billed on TC #8179. The 2020 general property tax was assessed at market value. This decision by the County Board of Equalization allows for the above-mentioned parcel to be assessed under the Farmland Assessment Act/Greenbelt for 2020.

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

Shirley Butterfield, LTD 12256 S 400 W Riverton, UT 84096



Scott Tingley Salt Lake County Auditor Clerk of the Board of Equalization 2001 South State Street N3-300 – PO Box 144575 Salt Lake City UT 84114-4575 Tel: 385-468-7200 Email: propertytaxappeals@slco.org

August 27, 2021

SCENIC DEVELOPMENT C/O KIM RINDLISBACHER 14572 S 790 W SUITE A100 BLUFFDALE UT 84065

RE: Notice of decision on 2020 appeal for rollback taxes – Parcel No. 33-21-226-005-0000 Treasurer's Control Number: 8179

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, reinstated 7.47 acres to greenbelt, reversed rollback taxes and made technical corrections for the above referenced parcel, resulting in a reduction of taxes from \$32,053.15 to \$0.00. The Treasurer is authorized to refund/abate a portion of the rollback taxes as indicated and, if applicable, adjust penalties and interest and prepare a release of lien after rollback taxes have been collected.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

If you are not satisfied with the decision made by the Salt Lake County Board of Equalization, you may file an appeal to the Utah State Tax Commission on the enclosed form. The appeal must be filed at the address shown at the top of this letter on or before the 28th day of September 2021.



CC: SLCo Assessor SLCo Treasurer



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August 27, 2021

SHIRLEY BUTTERFIELD, LTD 12256 S 4000 W RIVERTON UT 84096-7321

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CC: SLCo Assessor SLCo Treasurer

Parcel # 33-21-226-005-0000

created from 33-21-200-015 w/c was split into 7 parcels in Nov 2016

Original Rollback Calculation

	Land Full Market	Rollback			Market Value				FAA Value -		
Tax Year	Value	Acreage	Total Acreage	%	Subject to Tax	Tax Area	Tax Rate	Taxes	per Assessor	FAA Taxes	Rollback Taxes
2015	585,400	7.47	16.26	45.94%	268,933	71	0.015080	4,055.51	105	1.58	4,053.93
2016	585,400	7.47	16.26	45.94%	268,933	70	0.015460	4,157.70	105	1.62	4,156.08
2017	268,900	7.47	7.47	100.00%	268,900	70	0.014832	3,988.32	112	1.66	3,986.66
2018	44,820	7.47	7.47	100.00%	44,820	70	0.014666	657.33	105	1.53	655.80
2019	1,329,600	7.47	7.47	100.00%	1,329,600	70	0.014442	19,202.08	97	1.40	19,200.68
Total								32,060.94		7.79	32,053.15

Sustained Rollback Acreage	0.00
% of Original Rollback Acreage	0%
Reinstated Greenbelt Acreage	7.47
% of Original Rollback Acreage	100%

Recommended Rollback Calculation

	Land Full Market	Rollback			Market Value						
Tax Year	Value	Acreage	Total Acreage	%	Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value	FAA Taxes	Rollback Taxes
2015	585,400	0	7.47	0.00%	-	71	0.015555	-	0	-	-
2016	585,400	0	7.47	0.00%	-	70	0.015460	-	0	-	-
2017	268,900	0	7.47	0.00%	-	70	0.014832	-	0	-	-
2018	44,820	0	7.47	0.00%	-	70	0.014666	-	0	-	-
2019	1,329,600	0	7.47	0.00%	-	70	0.014442	-	0	-	-
Total								-		-	-

Total Taxes Due per BoE Recommendation	\$ -
Total Taxes Paid	\$ 32,053.15
Total Tax Refund	\$ 32,053.15
Total Taxes to be Abated	\$ 32,053.15

BoE Recommendation reinstate greenbelt void rollback taxes

Other Corrections made: 2015 tax rate in tax area 71 is .015555

VTTU 33-21-226-005-0000 **** 2020 ASSESSM	MENT DATA **** 09/30/20	21 COMPLETED			
SHIRLEY BUTTERFIELD, LTD DIST 70	TAX CALCUL				
LOC 15928 S ROCKWELL PARK CV NEXT	+ LAND	1,329,600			
MTG HOLDER 0000	+ BUILDINGS	0			
ATT GARBAGE ALTERNATE 0000	= FULL MARKET VAL	1,329,600			
WEED/DEMO APPENDIX YR 0000	- GREENBLT REDUCT	0			
SPEC IMP BNKRPT YEAR 0000	- EXEMPT REDUCTN	0			
ATT PERS PROP BNKRPT CHAP	- STATUTE REDUCT	0			
TX SALE BOFE X BKRPT CASE	- RESIDENT EXEMPT	0			
PRINT P PUP MH BNK CASE	= TAXABLE VALUE	1,329,600			
TAX RELIEF	- VET/BLND EXEMPT	0			
LOC CB 0.00 VETERN 0	= RESIDUAL VALUE	1,329,600			
ST CB 0.00 BLIND 0	* TAX RATE	.0141990			
INDGNT 0.00 BRD LT 0.00	= COMPUTED TAXES	18,878.99			
DISABL 0.00 C/B BL 0.00	+ RETURNED CHECK	0.00			
HRDSHP 0.00 BL DATE 04/28/2021	= TOTAL CHARGES	18,878.99			
COLLECTIONS	- TAX RELIEF	0.00			
PREPAY 0.00 MPP	- PREPAYMENTS	0.00			
PAYMNT 18,878.99 RUN 7700	= TOTAL DUE	18,878.99			
PENALTY 0.00 MACH 072	- COLLECTIONS	18,878.99			
RET CK FEE PAID 0.00 TRAN 5	= BALANCE DUE	0.00			
RECEIPT DATE <u>11/09/2020</u> NUMBR <u>10048157</u>					
COLLECTION MODIFICATION 00/00/0000					
BY 0000000 OFFICE REASON _					

2020 TAX CALCULATION CORRECTION 33-21-226-005					
LAND	1,329,600				
BUILDING	0				
FULL MARKET VALUE	1,329,600				
GREENBELT REDUCTION	1,329,500				
TAXABLE VALUE	100				
RESIDUAL VALUE	100				
TAX RATE	0.0141990				
COMPUTED TAXES	1.4199				