



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: 33-21-226-005-0000
Name: 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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Salt Lake County Auditor
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August 27, 2021

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

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Treasurer's Control Number: 8179

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CC: SLCo Assessor
SLCo Treasurer

APPEAL ON ROLLBACK TAXES

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

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value Subject to Tax	Tax Area	Tax Rate	Taxes	FAA Value - 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

Tax Year	Land Full Market Value	Rollback Acreage	Total Acreage	%	Market Value 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

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