

Salt Lake County Board of Equalization Meeting

Tuesday, June 29, 2021

3:45 PM

Room N2-800

Upon request and with three working days' notice, Salt Lake County will provide free auxiliary aids and services to qualified individuals (including sign language interpreters, alternative formats, etc.). For assistance, please call (385) 468-7500 – TTY 711.

Members of the BoE may participate electronically. Meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.

Consistent with provisions of the Utah Open and Public Meetings Act, Utah Code Ann. §52-4-207(4), the Salt Lake County Council Chair has issued written determinations allowing the Salt Lake County Council's decision to convene electronic meetings of the Council without a physical anchor location.

During the current phase of COVID-19 response and recovery, members of the public may attend the Council's meetings in person on a limited basis. Members of the public who visit the Salt Lake County Government Center are subject to social distancing and mask wearing requirements ordered by the Salt Lake County Mayor. Members of the public may also participate in Council meetings electronically as described below.

This meeting will be conducted electronically via Webex Events. Agendas, audio live-streams and recordings, and meeting minutes can be accessed at slco.legistar.com. and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/slco/onstage/g.php?MTID=ea075a682339b559b25b0e252aea802a6>

Individuals wishing to comment must access the meeting using the Webex link above by the beginning of the "Citizen Public Input" portion of the meeting. Comments will be limited to three minutes per individual unless otherwise approved by the Council. If an individual is unable to attend the meeting via Webex, they may email their comments to councilwebex@slco.org by 10:00 AM the day of the meeting to have those comments distributed to the Council and read into the record at the appropriate time.

The first time you join via the link may take longer to get through the set-up steps. Please plan accordingly. Mobile phones must choose "Call-in" as the audio connection to support the Webex Event format.

Please include "Resident" ahead of your first name when you join the meeting or you will not be identified as wanting to give comment.

This website has helpful tips for using Webex for Events:

<https://help.webex.com/ld-7srxjs-CiscoWebexEvents/Webex-Events>

- 1. Citizen Public Input**
(Comments are limited to 3 minutes unless otherwise approved by the Council).
- 2. Rollback Taxes on Parcels with Greenbelt Exemption – 2 Parcels**
 - 2.1 Reinststate greenbelt and reverse Rollback taxes on parcel # 33-12-100-018
 - 2.2 Reinststate greenbelt and void Rollback taxes on parcel # 33-21-226-005**Action Requested: Approve above recommendations/Attachments**
- 3. Exempt Property – New Applications**
See attached list for Parcel/Acct #'s and explanations.
Action Requested: Approve attached list
- 4. BoE Summer Schedule**
July 20, August TBD

Possible Closed Session Discussion of Commercial Information pursuant to
Section 59-1-404, 52-4-5 and State Tax Commission Rule R861-1A-37.
Attachments available upon request

APPEAL ON ROLLBACK TAXES

Parcel # 33-12-100-018-0000

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	5,102,900	12.30	22.02	55.86%	2,850,480	46B	0.012661	36,089.93	204	2.58	36,087.35
2016	5,371,500	12.30	22.02	55.86%	3,000,520	46B	0.012523	37,575.51	204	2.55	37,572.96
2017	6,042,900	12.30	22.02	55.86%	3,375,564	46B	0.012412	41,897.50	216	2.68	41,894.82
2018	6,210,800	12.30	22.02	55.86%	3,469,353	46B	0.011872	41,188.16	199	2.36	41,185.80
2019	6,378,600	12.30	22.02	55.86%	3,563,086	46B	0.012230	43,576.54	182	2.23	43,574.31
Total								200,327.64		12.40	200,315.24

Sustained Rollback Acreage 0.00
 % of Original Rollback Acreage 0%
 Reinstated Greenbelt Acreage 12.30
 % 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	5,102,900	0.00	22.02	0.00%	-	46B	0.012861	-	0	-	-
2016	5,371,500	0.00	22.02	0.00%	-	46B	0.012523	-	0	-	-
2017	6,042,900	0.00	22.02	0.00%	-	46B	0.012412	-	0	-	-
2018	6,210,800	0.00	22.02	0.00%	-	46B	0.011872	-	0	-	-
2019	6,378,600	0.00	22.02	0.00%	-	46B	0.012230	-	0	-	-
Total								-		-	-

Total Taxes Due per BoE Recommendation	\$ -
Total Taxes Paid	\$ -
Total Tax Refund	\$ -
Total Taxes to be Abated	\$ 200,315.24

BoE Recommendation
 reinstate greenbelt
 reverse rollback taxes

Other Corrections made:
 2015 tax rate in tax area 46B is .012861

APPEAL ON ROLLBACK TAXES

Parcel # 33-21-226-005-0000

created from 33-21-200015 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

SALT LAKE COUNTY BOARD OF EQUALIZATION
ATTORNEY RECOMMENDATIONS ON
NEW EXEMPTION APPLICATIONS FOR TAX YEAR 2021
June 29, 2021

New Applications – Real Property

08-36-403-034 08-36-403-042	Shelter the Homeless – 204-216 West 200 North – low income housing - EXEMPT beginning January 1, 2021.
16-06-232-011 16-06-232-013	Upper Colorado River Commission – 50 South 600 East, #100 & #200 - offices – EXEMPT beginning January 14, 2021, date of purchase.
16-07-301-013 16-07-301-014 16-07-302-005	Shelter the Homeless – 999 South Main Street – low income housing - DENY. The LLC owner is not wholly owned by a non-profit and therefore, does not qualify for exemption.
16-32-381-018	Western Governor’s University – 3944 South 900 East, #402PH – faculty lodging – EXEMPT beginning January 1, 2021. Application for tax years 2018 to 2020 should be referred to the Property Tax Committee for recommendation beginning July 20, 2018, date of purchase.
21-34-126-005 21-34-126-007	SISDGOLC – 1861 West 7800 South –church – EXEMPT beginning March 31, 2021, date of purchase.

New Applications – Personal Property

179789	The Universal Church – 2200 West 3500 – church – EXEMPT beginning January 1, 2021.
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Change in Use – Real Property

15-15-151-001	Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints – 1600 South Wallace Road - portion of property is leased to non-exempt entity – change exemption percentage from 100% to 94% beginning January 1, 2021.
16-21-380-001	Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints - entire parcel is now used exclusively for religious and educational purposes – increase exemption from 62% to 100% beginning January 1, 2021.

Annual Request for Continued Exemption – Approve Continued Exemption

Utah Islamic Center	Parcel 27-02-200-020 – Mosque 988 West 9000 South
Salt Lake City Chinese Christian Church	Parcel 27-02-252-003 – Mosque 984 West 9000 South Parcel 16-33-432-071 – Church 1910 East 3900 South 87%
Sikh Temple of Utah	Parcel 21-10-251-035 – Temple 4897 South Redwood Road
Historic Draper Playhouse	Parcel 28-29-310-016 – Performances/Education 12366 South 900 East
Holy Cross Ministries of Utah	Personal Property 160433 – Charitable Outreach 860 E 4500 S, Ste.204 Motor Vehicle #25 – 860 East 4500 South, Suite 204
Community Christian Reformed Church	Parcel 14-36-353-031 – Church 4035 South 5600 West
UCC Whale Center	Motor Vehicle #2 – 3690 East Millcreek Road

Annual Request for Continued Exemption – Remove Exemption

JDRF – Juvenile Diabetes Research Fund Personal Property 151146 – 350 South 400 East #115 – office has closed. Remove exemption beginning January 1, 2021.

Annual Request for Continued Exemption – Outstanding forms – for information use only - no action requested

Tongan United Methodist Church
Nettie Gregory Community Center
Al Huda Islamic Center