

Auditor



Michael R. Howard

October 10, 2018

County Council,

Please reconvene as the Board of Equalization on October 24, 2018. Please consider approving the Stipulations of Agreements for the 2018 property tax appeals. As you are aware, they need your approval before we can mail out the stipulations to the property owners for their agreement or disagreement. The property owner has 10 days to return the stipulation from the mailing date. If they disagree with the appraiser's decision they can call to schedule an informal hearing. If the appellant does not return their stipulation, it is presumed they agree with it.

Also, if the appellant disagrees with the informal hearing decision, they can appeal to the Utah State Tax Commission.

Thanks for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn Rockhill".

Kathryn C. Rockhill

Clerk for the Board of Equalization

2018 BOE Adjustments

Account #	Serial #	New Market Value	Old Market Value	MV Difference	New Taxable Value	Old Taxable Value	Taxable Difference	County Tax Dollar Difference	Old Tax Estimate	% Difference	Explanation for adjustment
0413926	NPTKH-3-74	\$ 515,000.00	\$ 515,000.00	\$ -	\$ 283,250.00	\$ 515,000.00	\$ (231,750.00)	\$ (192.58)	\$ 4,033.48	-45.00%	Primary Residence
0258099	SG-D-19	\$ 1,526,501.00	\$ 1,526,501.00	\$ -	\$ 893,337.00	\$ 1,526,501.00	\$ (633,164.00)	\$ (526.16)	\$ 11,955.56	-41.48%	Primary Residence
0484618	NSLC-341-AM	\$ 2,400,000.00	\$ 4,900,000.00	\$ (2,500,000.00)	\$ 2,400,000.00	\$ 4,900,000.00	\$ (2,500,000.00)	\$ (2,077.50)	\$ 40,336.80	-51.02%	Error in Square footage make correction.
0174981	RV-7	\$ 1,700,700.00	\$ 1,700,700.00	\$ -	\$ 1,700,700.00	\$ 935,385.00	\$ 765,315.00	\$ 635.98	\$ 7,700.09	81.82%	Non Primary Residence
0391569	WLCKR-12	\$ 2,023,974.00	\$ 2,023,974.00	\$ -	\$ 2,023,974.00	\$ 1,113,186.00	\$ 910,488.00	\$ 756.62	\$ 9,199.37	81.79%	Non Primary Residence
0134167	HE-B-291-B	\$ 563,446.00	\$ 563,446.00	\$ -	\$ 563,446.00	\$ 309,896.00	\$ 253,550.00	\$ 210.70	\$ 2,560.98	81.82%	Non Primary Residence
0480832	CWPC-4-EPCR-243	\$ 3,084,810.00	\$ 3,084,810.00	\$ -	\$ 3,084,810.00	\$ 3,084,810.00	\$ -	\$ -	\$ 24,160.23	0.00%	No Change
0037307	TWOLF-12	\$ 3,553,721.00	\$ 3,553,721.00	\$ -	\$ 3,553,721.00	\$ 1,954,547.00	\$ 1,599,174.00	\$ 1,328.91	\$ 14,987.47	81.82%	Non Primary Residence
0186357	JR-2-203	\$ 755,439.00	\$ 755,439.00	\$ -	\$ 755,439.00	\$ 415,491.00	\$ 339,948.00	\$ 282.50	\$ 3,433.62	81.82%	Non Primary Residence
0031725	PB-2-I-58	\$ 623,117.00	\$ 623,117.00	\$ -	\$ 632,117.00	\$ 342,714.00	\$ 289,403.00	\$ 240.49	\$ 2,832.19	84.44%	Non Primary Residence
0307680	WDSC-D-6	\$ 821,029.00	\$ 821,029.00	\$ -	\$ 821,029.00	\$ 451,566.00	\$ 369,463.00	\$ 307.02	\$ 3,731.74	81.82%	Non Primary Residence
0309835	WDSC-A-17	\$ 773,868.00	\$ 773,868.00	\$ -	\$ 773,868.00	\$ 425,627.00	\$ 348,241.00	\$ 289.39	\$ 3,517.38	81.82%	Non Primary Residence
0332720	WDSC-B-1	\$ 1,030,354.00	\$ 1,030,354.00	\$ -	\$ 1,030,354.00	\$ 566,695.00	\$ 463,659.00	\$ 385.30	\$ 4,683.17	81.82%	Non Primary Residence
0319628	WDSC-E-15	\$ 729,550.00	\$ 729,550.00	\$ -	\$ 729,550.00	\$ 401,253.00	\$ 328,297.00	\$ 272.81	\$ 3,315.95	81.82%	Non Primary Residence
0309884	WDSC-A-22	\$ 774,819.00	\$ 774,819.00	\$ -	\$ 774,819.00	\$ 426,150.00	\$ 348,669.00	\$ 289.74	\$ 3,521.70	81.82%	Non Primary Residence
0307599	WDSC-C-2	\$ 774,079.00	\$ 774,079.00	\$ -	\$ 774,079.00	\$ 425,743.00	\$ 348,336.00	\$ 289.47	\$ 3,518.34	81.82%	Non Primary Residence
0285290	MH-II-68	\$ 1,296,207.00	\$ 1,296,207.00	\$ -	\$ 1,296,207.00	\$ 712,914.00	\$ 583,293.00	\$ 484.72	\$ 5,891.52	81.82%	Non Primary Residence
0445165	CWPC-3A-111-AM	\$ 7,245,643.00	\$ 7,245,643.00	\$ -	\$ 7,245,643.00	\$ 4,014,436.00	\$ 3,231,207.00	\$ 2,685.13	\$ 31,441.06	80.49%	Non Primary Residence
0371629	CALG-103	\$ 145,000.00	\$ 145,000.00	\$ -	\$ 145,000.00	\$ 79,750.00	\$ 65,250.00	\$ 54.22	\$ 624.60	81.82%	Non Primary Residence
0397939	FPRV-30-C-2	\$ 490,000.00	\$ 490,000.00	\$ -	\$ 490,000.00	\$ 269,500.00	\$ 220,500.00	\$ 183.24	\$ 2,110.72	81.82%	Non Primary Residence
0441783	LBHV-II-3305	\$ 365,000.00	\$ 365,000.00	\$ -	\$ 365,000.00	\$ 200,750.00	\$ 164,250.00	\$ 136.49	\$ 1,572.27	81.82%	Non Primary Residence
0227201	WPR-1-4	\$ 3,971,949.00	\$ 3,971,949.00	\$ -	\$ 2,210,362.00	\$ 2,210,362.00	\$ -	\$ -	\$ 17,311.56	0.00%	No Change
0336853	CEM-1-34	\$ 1,100,000.00	\$ 1,850,000.00	\$ (750,000.00)	\$ 1,100,000.00	\$ 1,850,000.00	\$ (750,000.00)	\$ (623.25)	\$ 15,229.20	-40.54%	Adjusted Value to reflect Comparable sales.
0282933	FWM-41	\$ 967,933.00	\$ 1,278,723.00	\$ (310,790.00)	\$ 967,233.00	\$ 1,278,723.00	\$ (311,490.00)	\$ (258.85)	\$ 10,526.45	-24.36%	Adjust value to reflect home 60% complete for 2018
0042964	POV-99	\$ 515,813.00	\$ 515,813.00	\$ -	\$ 283,697.00	\$ 515,813.00	\$ (232,116.00)	\$ (192.89)	\$ 4,246.17	-45.00%	Primary Residence
0191662	MW-1-3	\$ 450,000.00	\$ 450,000.00	\$ -	\$ 247,500.00	\$ 450,000.00	\$ (202,500.00)	\$ (168.28)	\$ 3,718.80	-45.00%	Primary Residence
0136204	CSP-1	\$ 1,520,098.00	\$ 1,520,098.00	\$ -	\$ 844,417.00	\$ 1,520,098.00	\$ (675,681.00)	\$ (561.49)	\$ 11,905.41	-44.45%	Primary Residence
0136204	SG-A-39-A	\$ 140,130.00	\$ 221,330.00	\$ (81,200.00)	\$ 140,130.00	\$ 221,330.00	\$ (81,200.00)	\$ (67.48)	\$ 1,733.46	-36.69%	Adjusted Value to reflect Comparable sales.
0443291	JLC-801-AM	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ (41.55)	\$ 1,566.40	-25.00%	Adjusted Value to reflect Comparable sales.
0443309	JLC-802-AM	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ (41.55)	\$ 1,566.40	-25.00%	Adjusted Value to reflect Comparable sales.
0484980	JLC-804-AM	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ (41.55)	\$ 1,566.40	-25.00%	Adjusted Value to reflect Comparable sales.
0484973	JLC-803-AM	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ 150,000.00	\$ 200,000.00	\$ (50,000.00)	\$ (41.55)	\$ 1,566.40	-25.00%	Adjusted Value to reflect Comparable sales.
0450633	LBHV-III-4102	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00	\$ 137,500.00	\$ 112,500.00	\$ 93.49	\$ 1,076.90	81.82%	Non Primary Residence
0482908	NPTERR-32-AM	\$ 455,000.00	\$ 455,000.00	\$ -	\$ 250,250.00	\$ 455,000.00	\$ (204,750.00)	\$ (170.15)	\$ 3,563.56	-45.00%	Primary Residence
0059281	TL-1-52	\$ 102,500.00	\$ 205,000.00	\$ (102,500.00)	\$ 102,500.00	\$ 205,000.00	\$ (102,500.00)	\$ (85.18)	\$ 1,605.56	-50.00%	Adjusted Value to reflect Comparable sales.
0059273	TL-1-51	\$ 102,500.00	\$ 205,000.00	\$ (102,500.00)	\$ 102,500.00	\$ 205,000.00	\$ (102,500.00)	\$ (85.18)	\$ 1,605.56	-50.00%	Adjusted Value to reflect Comparable sales.
Totals for 10/24/2018		\$ 41,368,180.00	\$ 45,415,170.00	\$ (4,046,990.00)	\$ 37,434,632.00	\$ 32,920,740.00	\$ 4,513,892.00	\$ 3,751.04			
Totals for 10/10/2018		\$ 44,519,827.00	\$ 46,406,683.00	\$ (1,886,856.00)	\$ 35,086,110.00	\$ 39,286,965.00	\$ (4,200,855.00)	\$ (3,490.91)			
Totals for 9/26/2018		\$ 102,631,585.00	\$ 114,376,196.00	\$ (11,744,611.00)	\$ 91,377,017.00	\$ 104,233,802.00	\$ (12,856,785.00)	\$ (10,683.99)			
Totals for 9/19/2018		\$ 71,871,409.00	\$ 30,369,806.00	\$ 41,501,603.00	\$ 65,807,102.00	\$ 27,135,701.00	\$ 38,671,401.00	\$ 32,135.93			
Totals for 9/12/2018		\$ 56,110,567.00	\$ 53,597,933.00	\$ 2,512,634.00	\$ 38,882,890.00	\$ 42,751,185.00	\$ (3,868,295.00)	\$ (3,214.55)			
Totals for 8/29/2018		\$ 20,113,743.00	\$ 21,104,120.00	\$ (990,377.00)	\$ 16,361,972.00	\$ 18,072,321.00	\$ (1,710,349.00)	\$ (1,421.30)			
Totals for 8/22/2018		\$ 187,573,155.00	\$ 192,665,269.00	\$ (5,092,114.00)	\$ 133,941,375.00	\$ 173,065,304.00	\$ (39,123,929.00)	\$ (56,847.00)			
Running Total		\$ 524,188,466.00	\$ 503,935,177.00	\$ 20,253,289.00	\$ 418,891,098.00	\$ 437,466,018.00	\$ (18,574,920.00)	\$ (39,770.78)			

The total Market value for Summit County is \$24,019,351,283 as of 5/22/2018

The Market value increase for 2018 is \$ 20,253,289 As of 10/24/2018

The Total Taxable value for Summit County is \$18,861,845,199 as of 5/22/2018

The Taxable Value decrease for 2018 is (\$ 18,574,920) As of 10/24/2018

The County Tax dollar Difference for 2018 is (\$ 39,770.78) As of 10/24/2018

The county Tax dollar differences are the County General and County Municipal line rates.