



TO: Summit County Council

FROM: Karen West, Personal Property Appraiser

DATE: January 19, 2022

RE: Unable to Collect Personal Property Accounts \ Request Approval to Abate Penalty and Taxes

---

The Assessor office has one 2020 mobile home, account #B847509 with taxes due in the **amount of \$121.17**. The mobile home had been removed from the lot prior to the sheriff's office posting notice of seizure and sale in October of 2021.

We have eleven (11) accounts that **total an amount of \$1,540.32** that are still open but have no active business license in their respective locations. Of these eleven (11) accounts, nine (9) are under the amount of \$55.00 in taxes owing. The larger two (2) are described below:

Oakley Artesian Water, Account #P965525 owing \$960.15. The business had a notice of seizure and sale posted. They have not renewed their business license with Kamas City. I received a call from a propane company that went to collect a propane tank that was being leased to them and were unable to get to the facility due to the snow. The facility where Oakley Artesian Water was operating is not being used at this time.

G Bar Landscape & Excavation, Account #P967454 owing \$277.46. The PC business license expired in 2017. Owner, Kyron George, has not returned any of the calls or messages I have left. The physical address is not a valid address.

We have a total of fifteen (15) inactive accounts that **total an amount of \$10,756.25**. These businesses noted that they were closed but not before the lien date, thus showing a balance owed. Six (6) of these accounts are under \$100.00 each of taxes owing, seven (7) are between \$100 to \$500 and one (1) for \$732 and one (1) for \$8,359. The details of the larger amounts are described below:

Jafflz LLC, Account #P967383 owing \$732. A 2021 filing was never sent in. The owner of the building called when the notice of seizure and sale was posted and stated the business had closed in March and the owners took all their equipment. Numerous follow-up calls and emails and no response.

Park City Brewery LLC, Account #P966728 owing \$8,359.73. During my research for contact information, I discovered this business closed the PC location in 2019 and moved their equipment to South Salt Lake as part of the Shades Brewery, however, the PP account was not closed at that time. This abatement is a combination of years 2019 and 2020.