

To the Council:

Item #1 Primary changes list

As the official Board of Equalization, we would request approval on the list of primary exemptions, whether from non-primary to primary or primary to non-primary and those requesting removal, as was done during Ashley's tenure as Exemption Technician. Our new Exemption Specialist is Alisa Robinson.

Recommendation: approval

Item #2 Exemption error – FT-2041-C

A home existed on ft-2041-c that was under the primary exemption. A new house was built on the property and the existing residency exemption was not applied to the new structure. The owners were the same before and after and the exemption was changed when the original home was removed and not put back on when they moved into the new one.

Recommendation: the error was on our part and the difference in taxes overpaid should be refunded for 2017 to the amount of \$1915.42

STEVE MARTIN

SUMMIT COUNTY ASSESSOR

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435.336.3251



To: Summit County Council

From: Summit County Assessor's Office

Subject: Primary Residence for Parcel FT-2041-C

The property FT-2041-C (65 W Lambert Lane Francis, Utah) was incorrectly assessed as a Secondary Residence for the 2017 assessment year. The property was a manufactured home placed on a concrete foundation in 2004 and was assessed as a Primary Residence, the manufactured home was removed from the foundation in 2016 and a new home built on the existing foundation. The new home was completed in 2017 and was incorrectly assessed as a Secondary Residence, it should have continued to receive the Primary Residence exemption.

Thank you,

Skyler Jenkins

Appraiser Summit County Assessor's Office

Summit County

60 N Main Street, Coalville UT 84017

(435) 336 3200

New Primary

Parcel	ADDRESS	Owner	Date	Notes
FPRV-30-C-1		MCDOWELL AND KRISTEN BROWN	12/29/2017	
NPTERR-1-AM		SUSAN KAMASTER	1/16/2018	
RIVBLF-B-57		ALEXANDER MOULTON	1/16/2018	
OTNB2-241-A-4		RACHEL BROOKS-CARDON	1/16/2018	
SRRDG-8-AM		DALLAS STAPLES	1/16/2018	
BB-53		BRIAN WILSON	1/16/2018	
SPIRO-A-1105-AM		RED DRAGON/SHEDLON FURST	1/31/2018	
SL-I-1-7		WILLIAM PROVINCE	1/16/2018	
PB-PR-78		DAVIS GEFFEN	1/16/2018	
APRMC-17		DEAN SERRA	1/16/2018	
WPL-28-AM		FIOANA CHARLTON	1/16/2018	
PB-PR-78		DAVID GREFFEN	1/16/2018	
LR-2-158		RUSSELL ANDERSEN	1/16/2018	
PC-368-A		JEFFREY PIERCE	1/17/2018	
PBP-B-M-4		DENNIS COOK	1/17/2018	
CD-49-A		HANS GODE	1/17/2018	
RIVBLF-B-50		TYLER MAIR	1/18/2018	
PKM-2-71		CHRISTOPHER LEE	1/18/2018	
RIVBLF-B-51		YANIQUE CLIFFORD	1/19/2018	
SU-G-25		KYLE POLZELLA	1/19/2018	
CRC-B-202-3AM		JAMES AND SAMANTHA OSSELAER	1/19/2018	
RC-1-5		ARABY WICKS LEARY	1/19/2018	
CQVC-36		JODI M TAYLOR	1/19/2018	
SL-I-2-8		BRADLEY SMITH	1/22/2018	
NBF-4		BRIAN MILLINER	1/22/2018	
NPKTH-3-76		JOHN SIRACUSA	1/22/2018	
LR-1-36		KATRINA BERRY	1/22/2018	
FT-2041-C		SHANE ODENBACH	1/23/2018	
SL-A-49		DAVIS M JONES	1/23/2018	
SRG-92		GRACE MAUZY	1/23/2018	
SL-I-19		NATALIE COMO	1/23/2018	
SL-I-1-1		ERIK KLOSTERMANN	1/23/2018	
SU-U-46		CHRISTOPHER GUARDADO ROGER MORTER	1/23/2018	
GRSPA-8		JAMES ANDREW JOINER	1/23/2018	
BHWKS-1-6-2AN		MATTHEW SCOTT GIBBS	1/23/2018	
SMIL-I-48		ROBERT AND MARILYN RICCIARDI	1/23/2018	
RKC-C		PATRICIA KRAVTIN	1/23/2018	
MT-2		DONALD WEISS	1/23/2018	
TH-2-4		GERALD RUVO	1/24/2018	
SL-I-1-2		JASON SMITH	1/24/2018	
POV-13		THOMAS AND PAMELA BROWN	1/24/2018	
NEVISNP-15		ROBERT CORCORAN/NINETY-NINE 90 FAMILY	1/24/2018	
TCRS-1		SCOTT CAPPS	1/24/2018	
AM-5		LARRY PETERSON	1/25/2018	
PKM-2-44		JAMES TRAHAN JR	1/25/2018	
WDCS-B-17	4325 COOPER LANE	SCPC LLC/CAROLINE MCNEIL	1/25/2018	
PI-B-15	1601 W NAVAJO RD WANSHIP	KELLY MILLER	1/25/2018	
EPC-306	1525 APRK AVE 306	KAREN ORDEL	1/25/2018	
RPL-40	1602 CUTTER LN	MATTHEW AND CARLYN KINN	1/29/2018	
SL-I-1-6	165 WASATCH WAY PARK CITY	JOSEPH FINLAYSON	1/29/2018	
AIC-G	545 MAIN STREET UNIT G	MARK J FISCHER	1/29/2018	
RRH-27	1496 W RED HAWK TRAIL PC	MICAH ZAVELL	1/29/2018	
SUMHAV-12	846 W SUMMIT HAVEN CIRCLE KAMAS	NORMAN CROCKETT	1/29/2018	
BHWKS-2-122	1022 STATION LOOP RD PARK CITY	JEFF AND KELLY CARTER	1/29/2018	

NON-PRIMARY

Parcel	Address	Name	Date	Notes	COMMENTS
PC-34	220 Woodside Ave PC UT	DARREN & JENNIFER ANTHONY	1/3/2018	PRIMARY TO SECONDARY	
WDCS-E-4	4059 N Flanders Way PC UT	David Warren	1/3/2018	PRIMARY TO SECONDARY	
JR-2-242	3865 W Lariat Rd PC UT	Michael & Jennifer Mckean	1/3/2018	PRIMARY TO SECONDARY	
PAC-37-AM	1659 CAPTAIN MOLLY DR #210 PC UT	CLAUDIA PADILLA & JULIO MENDEZ	1/3/2018	PRIMARY TO SECONDARY	
PBC-3-78	2689 Cottage loop PC UT	CHARLES MAAK & MARK EDWARDS	1/3/2018	PRIMARY TO SECONDARY	
JR-5-5134	2408 DAYBREAKER DR PC	DENNIS MURPHY	1/23/2018	PRIMARY TO SECONDARY	
JR-5-5119	8968 N DAYBREAKER DR PC	SUZANNE BROTHERS	1/23/2018	PRIMARY TO SECONDARY	
GWLD-15	1383 SNOW BERRY ST PC	JACK FRACKER	1/23/2018	PRIMARY TO SECONDARY	
CDE-27	2525 BEAR HOLLOW DRIVE	ABRAHAM SMILOWITZ	1/23/2018	PRIMARY TO SECONDARY	
BHVS-18	7620 N BUCKBOARD DR PC	ERIC BARNHART	1/23/2018	PRIMARY TO SECONDARY	TALKED TO ERIC AND IT IS USED AS NIGHTLY (RECEIVED NIGHTLY)

RECEIVE PRIMARY ON CEM-II-83-1AM

Continued primary

<u>Parcel</u>	<u>ADDRESS</u>	<u>Name</u>	<u>Date</u>	<u>Notes</u>
BEST-3		Todd Crowther	12/22/2017	
IC-7		TED FOWLER	12/29/2017	
WDCS-F-4		SHANA and AVI GOLEN	1/2/2018	
PALSDS-38		STEVEN BRYANT	1/16/2018	
SLS-120		RICHARD BOULGER	1/16/2018	
DC-49		IAN DAVIDSON	1/16/2018	
PP-87-F	82 W OLD RANCH RD PARK CITY	KACIE VAUDREY	1/17/2018	
PBP-A-E-14		JAMES MAY	1/17/2018	
PRE-64		THOMAS CLARK	1/17/2018	
SSP-25-6	1835 THREE KINGS DR 25-6 APRK CITY	TODD BRAMHALL	1/17/2018	
WR-20		ANN M MCINTIRE	1/17/2018	
BHWKS-2-107		MEGHAN TUOHIG	1/17/2018	
TWNPT-3-303		ELLEN SHERK	1/17/2018	
HMP-15		MARK ROBERTSON	1/17/2018	
SUNR-SR-39		BERNARD OBLUDA	1/19/2018	
TJR-17		CHRISTOPHER ZAINO	1/19/2018	
PBC-3-84		JOSHUA PRUITT	1/19/2018	
FPRV-13-B		KIRK ABRAMOWSKI	1/19/2018	
RP-3-W4		JOSHUA BRITTEN/AUDREY ARIHOOD	1/19/2018	
PWV-A-33		CHRISTOPHER CROWLEY	1/19/2018	
KRD-7		AMY EWINGS	1/19/2018	
HFRS-1		BRENT PETERS	1/19/2018	
CDE-10		KEVAN MABBUTT	1/19/2018	
PB-4-157		ANTOAN GOSHEV	1/22/2018	
SSS-4-523		MATTHEW RODOSKY	1/23/2018	
NC-208		JOHN BERGERSON/ NEW CLAIM PROPERTIES	1/23/2018	
SMIL-II-9		WILLIAM WENNERTH	1/23/2018	
PB-4-188		GRANT DIPMAN	1/23/2018	
SL-I-2-35		DALE WILLIAMS	1/23/2018	
PKM-2-25		HONG MCDONALD	1/23/2018	
BHWKS-2-107		MEGHAN TUOHIG	1/23/2018	
RPL-10		DANIEL MAHLUM	1/23/2018	
NBF-19		KATIE MADSEN	1/23/2018	
ABT-6		STEHEN TRAPP	1/24/2018	
SL-I-2-35		DALE WILLIAMS	1/24/2018	
PNCR-A-6		CHANDRA DAVIS	1/24/2018	
CLJR-2-63		JOHN HOLEBROOK	1/24/2018	
HR-16		JOHN HOWE	1/24/2018	
CLJR-2-57		NEIL RUBENSTEIN	1/24/2018	
PB-4-188		GRANT DIPMAN	1/24/2018	
FPRV-1-B		RONALD E BIRT	1/25/2018	
PP-87-10-A	4815 N 400 W PARK CITY UT	B4ORR LLC/NICHOLAS BACKMAN	1/25/2018	
SL-B-124		MATTHEW AND ELIZABETH GILLMOUR	1/25/2018	
PKM-2-26		DANIEL AND BROOKE YOUNG	1/25/2018	
WDCS-B-20		DANIEL AND MILCA MARKELS	1/25/2018	
NBF-3		DARREN SCHIEDEL	1/26/2018	
APRM-5-AM	1316 MELLOW MOUNTAIN ROAD PC	JOHN AND JORDAN KIM	1/26/2018	
SMT-A-73	5646 YORKTON LN PC	ANDREW AND FILAREE WAY	1/26/2018	
PR-3-131	2422 LILLY LANGTRY CT PC	GERALD P CAMPBELL	1/26/2018	
POV-77	2168 MONARCH DR PARK CITY	STEVEN SWARTZ	1/26/2018	
SR-1-60	4178 SUNRISE DR PARK CITY	JOHN P KENNY	1/26/2018	
EKH-B-E102	3244 W BIG SPRUCE WAY PARK CITY	STEVE AND LORI MCDONALD	1/30/2018	
IRH-FS-I-5	1650 UPPER IRON HORSE LOOP #5	MEGHAN TUOHIG	1/30/2018	

Parcel	Name	Date	Notes
PKM-2-71	CHRISTOPHER AND CHERYL LEE	1/19/2018	DENIED-RECEIVING EXEMPTION IN CA 350 SAN FERNANDO SAN DIEGO CAL 92106
CHC-315	AURORA BOREAL / AURORA KISER	1/29/2018	DENIED-LEASE IS ONLY FOR 181 DAYS AND NOT A FULL TIME RENTER