



Public Works
Planning & Development Services Division
<http://www.utah.gov/pmn/index.html>

Mayor's Meeting
Public Meeting Agenda
REVISED
November 16, 2012
10:00 AM

THE MEETING WILL BE HELD IN THE COUNTY GOVERNMENT CENTER, 2ND FLOOR OF THE NORTH BUILDING, ROOM #N2003, 2001 SOUTH STATE STREET.

ANY QUESTIONS, CALL 801-468-2000

REASONABLE ACCOMMODATIONS FOR INDIVIDUALS WITH DISABILITIES WILL BE PROVIDED UPON REQUEST. FOR ASSISTANCE, PLEASE CALL 468-2120 OR 468-2351: TDD 468-3600.

The purpose of the Mayor's Meeting is to allow the Mayor's Office to hear applicant and public comment, as well as agency and staff recommendations, prior to making a decision on land use applications filed with Salt Lake County.

Business Items

Approval of Minutes – September 21, 2012 Minutes

Public Hearings

Business Licenses 46450A – Hearing to suspend, revoke, and/or deny renewal of the business License for CJ's Restaurant and Bakery issued to Chris Tzakis at 894 E 3300 S, Salt Lake City, UT 84107. CJ's Restaurant and Bakery does not have a valid Utah State Sales Tax License. Their license #11971461-002-STC was revoked by the Utah State Tax Commission on July 2, 2012.

Business Licenses 13023A – Hearing to suspend, revoke, and/or deny renewal of the business License for Sandy Muffler & Brake issued to Bryan Rawlinson at 8489 S 700 E, Salt Lake City, UT 84070. Sandy Muffler & Brake does not have a valid Utah State Sales Tax License. Their license #12223591-002-STC was revoked by the Utah State Tax Commission on June 25, 2012.

Adjournment



SALT LAKE COUNTY

November 7, 2012

PETER M. CORROON
Salt Lake County Mayor

RE: Business License # 46450A
Business Name: CJ's Restaurant and Bakery
Property Location: 894 E 3300 S
Salt Lake City, UT 84107
Action: Hearing to Suspend Business License #46450A

Patrick Leary
Public Works Department
Director

Salt Lake County Planning and Development Services recommends suspension of business license 46450A until the business comes into compliance with the Utah State Tax Commission and possesses a valid Utah State Sales Tax license. Their license #11971461-002-STC was revoked by the Utah State Tax Commission on July 2, 2012 for failure to pay required fees.

PLANNING & DEVELOPMENT SERVICES

Rolen Yoshinaga
Planning & Development
Division Director

Reference: Salt Lake County Ordinance 5.14.020 - Grounds for license suspension or revocation.

Salt Lake County
Government Center
2001 South State Street
Suite N-3600
Salt Lake City, UT
84190-4050

In addition to any fine imposed, every license or permit issued by the mayor or county council may be revoked or suspended as prescribed herein. Upon recommendation of the license official, the mayor may revoke or suspend licenses or permits, if the licensee or permittee:

801 / 468-2000
801 / 468-2169 fax

- A. Has been convicted of a felony or any crime involving moral turpitude;*
- B. Has obtained, or aided another to obtain, a license by fraud or deceit;*
- C. Has violated the laws of the United States Government, State of Utah, the ordinances of the county, or the rules and regulations of any agency of the county, governing the operation of the business holding a license or permit;*
- D. Has failed to pay personal property taxes or other required fees;*
- E. Has refused to permit authorized officers or employees to make an inspection or to take sample of a commodity, or has interfered with such officer or employee while in the performance of his duty in making such inspection; or*
- F. Has filed or encouraged another to file false information with the license officer or a law enforcement agency as part of the licensee's license application.*

(Ord. No. 1732, § II, 8-21-2012; Ord. 1473 (part), 2001; prior code § 11-8-1)

Respectfully,

Rolen Yoshinaga
Division Director



Date Issued: October 4, 2012

Letter ID: L1622915968

Rolen Yoshinaga
Salt Lake County
2001 South State Street #N3600
Salt Lake City UT 84114

**Notice to Locality ~ Tax License Revocation
Of
Z BEST RESTAURANTS INC**

I am the director of the Taxpayer Services Division for the Utah State Tax Commission. In this capacity, I have the responsibility for the collection of delinquent taxes owed to the State of Utah.

We have filed tax liens in District Court against Z BEST RESTAURANTS INC in the amount of \$105,008.10 for failure to pay their tax liability. Liens and associated detail are public record. Their failure to pay the tax has affected your locality's tax revenue.

On July 2, 2012, the Utah State Tax Commission issued an Order of Revocation for the Sales Tax license(s) of Z BEST RESTAURANTS INC doing business as CJ'S RESTAURANT & BAKERY . The revocation order cancels their legal authority to make sales in the State of Utah. I am enclosing a copy of that order.

This may, in addition, give your locality additional authority to withhold, withdraw or revoke the business license in your jurisdiction.

If you have any questions, please call me at 801-297-6310.

Sincerely,

Dee H Talbot, Director
Taxpayer Services Division

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF THE
UTAH STATE TAX COMMISSION,

Petitioner,

v.

Z BEST RESTAURANTS INC.,

Respondent.

ORDER DENYING REQUEST FOR
RECONSIDERATION

Appeal No. 10-1474

Account No. 11971461

Tax Type: Revocation of Sales Tax License

Judge: Nielson-Larios

STATEMENT OF CASE

This matter came before the Utah State Tax Commission upon a timely-filed Petition for Reconsideration ("Petition") from Respondent (the "Taxpayer") as a result of the Commission's Order of Revocation ("Order"), which was issued on May 24, 2012. The Taxpayer requests that the Commission reconsider its Order, based on the Taxpayer's claimed mistake of fact or law.

APPLICABLE LAW

Utah Admin. Code R861-1A-29 ("Rule 29") subsection (3) provides that a "party may file a written request for reconsideration alleging mistake of law or fact, or discovery of new evidence." Under Rule 29 subsection (3)(a), "[t]he commission shall respond to the petition within 20 days after the date that it was received in the appeals unit to notify the petitioner whether the reconsideration is granted or denied, or is under review." Under Rule 29 subsection (3)(a)(i), "[i]f no notice is issued within the 20-day period, the commission's lack of action on the request shall be deemed to be a denial and a final order." Under Rule 29 subsection (3)(a), the Tax Commission has discretion in granting or denying a Petition for Reconsideration. The Commission will generally grant reconsideration only if there has been a clear, material mistake of fact or law. The Commission does not consider a different interpretation of the facts to be a mistake of fact, nor a different position, even if an arguable position, on the interpretation of the law to be a clear mistake of law.

DISCUSSION

In the request for reconsideration, the Taxpayer asserts that "he had paid \$71,625.77 and [has] not received credit . . ." and that "[t]he commission has not provided accounting for how the \$71,000 was applied." The Taxpayer also expressed disagreement of the Order's conclusion that the balance due as of the initial hearing was approximately \$98,000; instead, the Taxpayer suggests that the balance due was approximately \$12,000.

The Order analyzed the \$71,625.77 in payments claimed by the Taxpayer, stating that the amount was comprised as follows:

<u>Date of Pmt.</u>	<u>Description</u>	<u>Amount</u>
Aug. 2010 to Mar. 2012	Total Payments after Stipulation signed	\$23,987.05
Aug. 2010	Payments to avoid a lien \$9,500 + \$1,773.60	11,273.60
Jan. 1 to Nov. 2009	11 monthly payments of \$3,305.92	<u>36,365.12</u>
	Total payments of back taxes	<u>\$71,625.77</u>

For this request for reconsideration, the Judge notes that the \$23,987.05 amount should have been typed \$23,978.05, and the revised table would be as follows:

<u>Date of Pmt.</u>	<u>Description</u>	<u>Amount</u>
Aug. 2010 to Mar. 2012	Total Payments after Stipulation signed	\$23,978.05
Aug. 2010	Payments to avoid a lien \$9,500 + \$1,773.60	11,273.60
Jan. 1 to Nov. 2009	11 monthly payments of \$3,305.92	<u>36,365.12</u>
	Total payments of back taxes	<u>\$71,616.77</u>

For the payments totaling \$36,365.12 made in 2009, the Order explained, "The Taxpayer's payments made in 2009 were prior to the Stipulation and did not pay any of the tax delinquency of \$83,337.96 provided in the Stipulation." According to the Stipulation, the liability amount of \$83,337.96 covered the 2009 tax liabilities, along with those through May 2010. There is no evidence that the Taxpayer did not receive credit for all payments he made in 2009. Additionally, the Taxpayer signed the Stipulation in July 2010, "acknowledge[ing] that [the business was] delinquent in its taxes from the period March 01, 2007 to May 31, 2010 in the amount of \$83,337.96" (Stipulation, Item 3). If the Taxpayer had not received credit for all of his payments, he should not have signed the Stipulation and made such an acknowledgement.

Appeal No. 11-1094

Furthermore, there is no evidence that the Taxpayer was not given credit for the payments totaling \$23,978.05 and \$11,273.60. Petitioner's ("Division's") Exhibit 1 provided the dates the Division received the payments and the tax types and tax periods to which the payments were applied.

The Order treated all of the payments totaling \$23,978.05 and \$11,273.60 as having been applied to the \$83,337.96 balance in the Stipulation (Order p. 2). However, this part of the Order might have been incorrect; Division's Exhibit 1 shows \$1,222.00 of a \$2,385.00 payment and \$892.99 of a \$2,785.00 payment were applied to the Taxpayer's January 2011 sales tax liabilities, rather than to the \$83,337.96 stipulated balance. Thus, the Taxpayer's payments against the \$83,337.96 balance totaled \$33,136.66 (\$23,978.05 + \$11,273.60 - \$1,222.00 - \$892.99), rather than the \$35,251.65 (\$23,978.05 + \$11,273.60) provided in the Order. Regardless of this discrepancy, though, no evidence suggests that the Taxpayer did not receive credit for all of his tax payments totaling \$23,978.05 and \$11,273.60 against his tax liabilities incurred either before or after the Stipulation was signed.

Contrary to the Taxpayer's contention, the evidence from the initial hearing supports a balance due of approximately \$98,000 as of the date of the initial hearing, not a balance of approximately \$12,000. The Taxpayer subtracted payments of approximately \$71,000 from the stipulated liability of approximately \$83,000 to calculate the \$12,000. However, as the Order explains, the Taxpayer incurred new debt after the Stipulation was signed. The Order included a table listing thirteen tax periods after July 2010 for which the Taxpayer incurred significant, unpaid liabilities for sales or withholding tax. The amounts presented on the table totaled \$47,899.13. The Taxpayer did not include in his calculation of \$12,000 any amount for the debts he incurred after the Stipulation. On the other hand, the Judge's calculation for an approximate total tax liability is as follows:

Approximate balance in July 2010 according to Stipulation	\$83,000
Approximate payments made by the Taxpayer on past due stipulated liabilities (This amount is based on the \$33,136.66 calculated in the preceding paragraph.)	<u>33,000</u>
Difference: Approximate liability for tax periods before the Stipulation	\$50,000
Approximate new, unpaid liabilities incurred after the Stipulation	<u>48,000</u>
Sum: Approximate unpaid liabilities for tax periods before and after the Stipulation	<u>\$98,000</u>

The evidence shows that the Order properly concluded that the Taxpayer's tax liabilities as of the hearing date totaled \$98,010.54, which is the amount presented by the Division.

The Taxpayer has not presented new evidence or a mistake of fact or law. The conclusion that the Taxpayer's sales tax license should be revoked is correct.

Appeal No. 11-1094

DECISION AND ORDER

Based upon the foregoing, it is the decision and order of the Utah State Tax Commission that the Petition for Reconsideration is denied. It is so ordered.

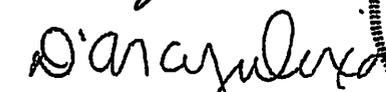
DATED this 2nd day of July, 2012.


R. Bruce Johnson
Commission Chair



EXCUSED

Marc B. Johnson
Commissioner


D'Arcy Dixon Pignatelli
Commissioner


Michael J. Cragun
Commissioner

NOTICE: You have thirty (30) days after the date of this order to pursue judicial review of this order pursuant to Utah Code Ann. §§59-1-601 et seq. and 63G-4-302 et seq.

Utah State Tax Commission
USTC - Appeal
Certificate of Mailing

Z Best Restaurants Inc vs Taxpayer Services Division

10-1474

Taxpayer Services Division
210 North 1950 West
Salt Lake City, UT 84134

Petitioner

Gale K. Francis
160 East 300 South, 5th Floor
Salt Lake City, UT 84144

Attorney for Petitioner

Daniel Hunter
151 E 6100 S #316
Murray, UT 84107

Attorney for Respondent

Z Best Restaurants Inc
1286 Woodridge Cir
SLC, UT 84121

Respondent

**** CERTIFICATION ****

I hereby certify that I mailed a copy of the foregoing document addressed to each of the above named parties.

July 2, 2012
Date

Ruth Victor
Signature



November 7, 2012

RE: Business License # 13023A
Business Name: Sandy Muffler & Brake
Property Location: 8489 S 700 E
Salt Lake City, UT 84070
Action: Hearing to Suspend Business License #13023A

PETER M. CORROON
Salt Lake County Mayor

Patrick Leary
Public Works Department
Director

PLANNING & DEVELOPMENT SERVICES

Rolen Yoshinaga
Planning & Development
Division Director

Salt Lake County
Government Center
2001 South State Street
Suite N-3600
Salt Lake City, UT
84190-4050

801 / 468-2000
801 / 468-2169 fax

Salt Lake County Planning and Development Services recommends suspension of business license 13023A until the business comes into compliance with the Utah State Tax Commission and possesses a valid Utah State Sales Tax license. Sandy Muffler & Brake does not have a valid Utah State Sales Tax License. Their license #12223591-002-STC was revoked by the Utah State Tax Commission on June 25, 2012 for failure to pay required fees.

Reference: Salt Lake County Ordinance 5.14.020 - Grounds for license suspension or revocation.

In addition to any fine imposed, every license or permit issued by the mayor or county council may be revoked or suspended as prescribed herein. Upon recommendation of the license official, the mayor may revoke or suspend licenses or permits, if the licensee or permittee:

- A. Has been convicted of a felony or any crime involving moral turpitude;
B. Has obtained, or aided another to obtain, a license by fraud or deceit;
C. Has violated the laws of the United States Government, State of Utah, the ordinances of the county, or the rules and regulations of any agency of the county, governing the operation of the business holding a license or permit;
D. Has failed to pay personal property taxes or other required fees;
E. Has refused to permit authorized officers or employees to make an inspection or to take sample of a commodity, or has interfered with such officer or employee while in the performance of his duty in making such inspection; or
F. Has filed or encouraged another to file false information with the license officer or a law enforcement agency as part of the licensee's license application.

(Ord. No. 1732, § II, 8-21-2012; Ord. 1473 (part), 2001; prior code § 11-8-1)

Respectfully,

Rolen Yoshinaga
Division Director

State of Utah
Utah State Tax Commission



Cindy Morrison
Tax Compliance Agent
Taxpayer Services Division

Utah State Tax Commission
210 North 1950 West
SLC, Utah 84134
www.taxexpress.utah.gov

Phone: (801) 297-6286
Fax: (801) 297-6359

50 W. SALT LAKE CITY UT 84134

Website: tax.utah.gov
b11.185 12/10

Date Issued: July 5, 2012

Letter ID: L0343266176

Business License Dept
Sandy City Hall
10000 Centennial Pkwy
Sandy UT 84070

**Notice to Locality ~ Tax License Revocation
Of
SANDY MUFFLER & BRAKE INC**

I am the director of the Taxpayer Services Division for the Utah State Tax Commission. In this capacity, I have the responsibility for the collection of delinquent taxes owed to the State of Utah.

We have filed tax liens in District Court against SANDY MUFFLER & BRAKE INC in the amount of \$20,061.76 for failure to pay their tax liability. Liens and associated detail are public record. Their failure to pay the tax has affected your locality's tax revenue.

On June 25, 2012, the Utah State Tax Commission issued an Order of Revocation for the Sales Tax and Withholding license(s) of SANDY MUFFLER & BRAKE INC. The revocation order cancels their legal authority to make sales and have employees in the State of Utah. I am enclosing a copy of that order.

This may, in addition, give your locality additional authority to withhold, withdraw or revoke the business license in your jurisdiction.

If you have any questions, please call me at 801-297-6310.

Sincerely,

Dee H Talbot, Director
Taxpayer Services Division

7/19/12
Fwd to S.L.-Co.
Business @ 8489 So. 700E
is in County License
Jurisdiction

2001 S-State W 3600
SLC 84190.