



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

February 21, 2024

The Salt Lake County Council
2001 South State, N2200
Salt Lake City, Utah 84190-1010

Attn: Dea Theodore, Chair

RE: Request by Visual Arts Institute to grant a property tax exemption as a charitable organization for the 2023-2024 tax years on personal property account: 080118 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 20, 2025, considered a request to grant a personal property tax exemption as a charitable organization for the 2023 tax year on the above-mentioned account. The committee recommends the request be granted.

The Claimant filed an application for exemption for tax years 2023-2024. The personal property is generally described as studio equipment and equipment used to teach art classes, including (more specifically) gas kilns, tools, printers, computers, pottery wheels, art supplies, and other office equipment and furniture. On May 10, 2024, Deputy District Attorney Brad Johnson, recommended that the application be granted on the basis that the property was used exclusively for charitable purposes, and recommended that the exemption be granted for tax years 2023 and 2024. On June 11, 2024 the Board of Equalization granted the 2024 exemption and referred the 2023 tax year to the Property Tax Committee for review.

Based on the available evidence, the Property Tax Committee recommends the request for a property tax exemption as a charitable organization be granted for the 2023 tax year. An abatement of approximately \$145.18 is appropriate, with the Treasurer's office to determine the final amount to be abated, with any necessary adjustments for penalty and/or interest paid or accrued.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Visual Arts Institute

[Redacted]

cc Treasurer's Office