



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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Salt Lake City, UT 84114-4575

October 3, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Emerald Hills Institute to grant a property tax exemption as an educational organization for the 2022 tax year on parcel 22-20-432-001-0000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 21, 2023, considered a request to grant a property tax exemption as an educational organization for the 2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant acquired the property on October 3, 2022 and filed an application for exemption on August 7, 2023. The Board of Equalization granted the charitable exemption for the 2023 tax year and referred the prior 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 an educational organization be granted for the 2022 tax year. A refund of approximately \$1,121.54 is appropriate, with the Treasurer's office to determine the final amount to be refunded, 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 Emerald Hills Institute
6715 S 1300 E #100
Cottonwood Heights, UT 84121

cc Treasurer's Office