



Council-Tax Administration
Brad Neff
Tax Administrator

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

April 2, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Central Church of the Nazarene to grant a property tax exemption as a religious organization for the 2017 tax year on parcel 15-11-131-003 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019 considered a request to apply a property tax exemption as a religious organization for the 2017 tax year on the above mentioned parcel. The committee recommends the request be granted.

In February 2019, the Board of Equalization granted an exemption as a religious organization for the 2018 tax year and the 2017 tax year was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends the Claimant's request be granted for a prorated exemption for the 2017 tax year, from the date of acquisition of January 27, 2017 to December 31, 2017. A refund of \$727.67 would be applicable along with any necessary adjustments for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is fluid and cursive, written over a white background.

Brad Neff, Chair
Property Tax Committee

cc Central Church of the Nazarene
1099 W 800 S
SLC, UT 84104

cc Treasurer's Office
Terrie Sherbon-Auditor's Office