



Council-Tax Administration
Brad Neff
Tax Administrator

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June 4, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Hilltop United Methodist Church to grant a property tax exemption as a religious organization for the 2016-2018 tax year on parcel 28-17-182-034-6001 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on May 16, 2019, considered a request to apply a property tax exemption as a religious organization for the 2016-2018 tax year on the above mentioned parcel. The committee recommends the request be denied.

In April 2019, the Board of Equalization granted an exemption as a religious organization beginning with the 2019 tax year. The steeple of the building contains a cell tower which was leased until September 2016. The Claimant was actively seeking another lessee for the vacant tower from September 2016 to December 31, 2018. Based on the Claimant's continued attempt to find another lessee for the tower during these years, it was not being used exclusively for religious purposes.

Based on the available evidence, the Committee recommends the Claimant's request be denied for the 2016-2018 tax years.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc Hilltop United Methodist Church
Attn: Bob Brace
985 E 10600 S
Sandy, UT 84094

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