



Council-Tax Administration

**Brad Neff**

Tax Administrator

Salt Lake County Government Center  
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March 21, 2025

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

Attn: Dea Theodore, Chair

RE: Request by Salt Lake Music School Foundation to grant a property tax exemption as a charitable organization for the 2022 tax year on parcel 16-06-228-028-0000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 20, 2025, considered a request to grant a property tax exemption as a charitable organization for the 2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant acquired the property on August 24, 2012, and filed an application for exemption for tax year 2022. The Claimant filed an "Application for Exemption" on June 22, 2024, for tax years 2023 and 2024. In the application the purpose of the school is stated to provide musical education and community music events. On January 22, 2025, Deputy District Attorney Brad Johnson, recommended the application be granted on the basis that the property was used exclusively for educational purposes, and recommended that the exemption be granted for tax year 2023-2024. On August 27, 2024, the Board of Equalization granted the charitable exemption for the subject property for tax year 2024. The Property Tax Committee previously recommended approval of exemption for 2023, and the County Council adopted that recommendation.

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 2022 tax year. An abatement of approximately \$13,682.29 is appropriate, with the Treasurer's office determining 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 Salt Lake Music School Foundation

[Redacted]  
[Redacted]

cc Treasurer's Office