



Council-Tax Administration

Brad Neff

Tax Administrator

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June 30, 2020

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

Attn: Max Burdick, Chair

RE: Request by ASARCO Multi State Custodial Trust to grant a factual error correction and adjust market value and refund overpaid taxes for tax years 2014-2018 on parcels 21-12-426-021 and 21-12-426-022 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on June 18, 2020 considered the above request. The Claimant filed an appeal with the 2019 Board of Equalization, indicating that these parcels contain a repository for contaminated materials from the Murray Smelter site that was once located on the property. The contaminated materials have been encapsulated and have since been covered by asphalt paving, which has been used as a parking lot by The Utah Transit Authority (UTA) since 1998. The Claimant states the property has minimal value and should be tax exempt.

The Committee found that the Claimant provided no evidence of error in the County records that indicated County error in the assessment for prior years. The Committee also found that the exempt status of the Claimant's licensee, UTA, had no bearing on the value of the property in prior years. Based on the information provided, the Committee recommends that the Claimant's request be denied. The parcels are privately owned by the Claimant, and do not qualify as a tax-exempt entity.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Dean M Victor
Foley & Lardner LLP
321 North Clark Street Suite 2800
Chicago, IL 60654-5313

cc Treasurer's Office