

Council-Tax Administration Brad Neff

Tax Administrator

Salt Lake County Government Center 2001 South State Street, N2-300 PO Box 144575 Salt Lake City, UT 84114-4575

March 3, 2020

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

Attn: Max Burdick, Chair

RE: Request by Church of Jesus Christ of Latter Day Saints to grant a property tax exemption as a religious organization for the 2018 tax year on parcel 26-23-352-001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 20, 2020, considered a request to apply a property tax exemption as a religious organization for the 2018 tax year on the above mentioned parcel. The committee recommends the request be granted.

In December 2019, the District Attorney's office made the determination that the applicant qualified for a religious exemption beginning from the purchase date of March 27, 2018. At the time of purchase the subject was split from parcel 26-23-351-002 which had greenbelt status and the prior owner paid all the applicable taxes on the property for 2018 as part of the sale transaction.

Based on the available evidence, the Committee recommends the Claimant's request be granted for a pro-rated exemption from purchase date of March 27, 2018 to December 31, 2018. There are no taxes due nor refund or abatements noted.

Sincerely,

Brad Neff, Chair

Property Tax Committee

cc Church of Jesus Christ of LDS

50 E. North Temple, Room 2225

SLC, UT 84150

cc Treasurer's Office

Terrie Sherbon-Auditor's Office