



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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January 31, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Housing Assistance Management Enterprise to grant a property tax exemption as a charitable organization for the 2018-2022 tax years on parcel 16-05-402-050-0000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, considered a request to grant a property tax exemption as a charitable organization for the 2018-2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Board of Equalization granted the charitable exemption for the 2022 tax year and referred the prior tax years to the Property Tax Committee for review.

This property is a one-story building used for low-income housing. The Claimant acquired the property in 2009, and although it was acquired prior to 2018, the recommendation only addresses tax years that are within the statute of limitations period of 2018-2021.

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 2018-2021 tax years. A refund of \$18,783.36 is appropriate, with the Treasurer's office to determine the final amount to be refunded, 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 Housing Assistance Management Enterprise
1776 S. West Temple
SLC, UT 84115

cc Treasurer's Office