



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

November 2, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Housing Assistance Management Enterprise to grant a real property tax exemption as a charitable organization for the 2020 tax year on parcels 16-18-304-003, 16-18-304-004, 16-18-305-001 and 16-18-305-002 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on October 21, 2021, considered a request to apply a real property tax exemption as a charitable organization for the 2020 tax year on the above-mentioned parcels. The committee recommends the request be denied.

In July 2021, Deputy District Attorney Brad Johnson recommended that the application be denied. In accordance with statute, to receive an exemption the property must be used exclusively for charitable purposes.

In August of 2021 the Board of Equalization denied the request for exemption for the 2021 tax year and referred the 2020 tax year to the Property Tax Committee for review.

Based on the available evidence, the Committee recommends the Claimant's request be denied on the basis that the property is not fully owned by a non-profit organization.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

Cc Housing Assistance Management  
1749 S. State Street  
SLC, UT 84115

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