



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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April 2, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by Iglesia Bautista Maranatha to grant a property tax exemption as a religious organization for the 2014 tax year on parcel 16-07-257-027 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019 considered a request to apply a property tax exemption as a religious organization for the 2014 tax year on the above mentioned parcel. The committee recommends the request be granted.

In February 2019, the Board of Equalization granted an exemption as a religious organization for the 2014 tax year and recommended the approval of a prorated exemption for that year. The Claimant had previously filed for prior years exemptions but the 2014 tax year was not included in those filings.

Based on the available evidence, the Committee recommends the Claimant's request be granted as follows: the primary residential exemption shall be removed from the property. As the prior owner was a church, the religious exemption should apply for the entire year. All taxes, penalties, and interest should be abated with the Treasurer's office to determine the final amount to be abated.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'. The signature is written in a cursive, flowing style.

Brad Neff, Chair
Property Tax Committee

cc Iglesia Bautista Maranatha
986 S 400 E
Salt Lake City, UT 84111

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