



Council-Tax Administration

Brad Neff

Tax Administrator

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September 20, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Valley Behavioral Health to grant a property tax exemption as a charitable organization for the 2014-2017 tax years on parcel 16-06-433-018 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 20, 2018 considered a request to apply a property tax exemption as a charitable organization for the 2014-2017 tax years on the above mentioned parcel. The committee recommends the request be granted.

The District Attorney's office determined the Claimant did meet the exemption criteria for 2018. The 2014-2017 tax years were referred to the Property Tax Committee for review. The property was segregated in 2015 for use as a right of way.

Based on the available evidence, the Committee recommends the Claimant's request for a property tax exemption as a charitable organization be granted for the 2015-2017 tax years. Because the property was segregated in 2015, the 2014 tax year is not applicable. A refund of approximately \$1,975.39 would be applicable along with any necessary adjustment for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Valley Behavioral Health

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