



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 The Church of Jesus Christ of Latter-day Saints to grant a property tax exemption for the 2021 tax year on parcel 33-05-451-001-0000 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, considered a request to grant a property tax exemption for the 2021 tax year on the above-mentioned parcel. The committee recommends the request be denied.

This is a new parcel created by a Special Warranty Deed recorded on September 28, 2021, that conveyed property from the Claimant to Suburban Land Reserve, Inc. The Claimant filed a letter requesting exemption from the time of the transfer through 2022. The Board of Equalization denied the exemption for the 2022 tax year and referred the partial year to the Property Tax Committee for review of a partial, pro-rated exemption for the 2021 tax year.

The Claimant is the current owner, but was not the owner from September 28, 2021, to December 31, 2021. Suburban Land Reserve, the owner during that timeframe, is a for-profit entity. The Claimant attempted to correct the ownership of the parcel retroactively to September 28, 2021. In November 2021, The Deputy District Attorney recommended that the exemption be denied as the use of the Corrective Special Warranty Deed was not a lawful means to change ownership of the parcel retroactively. Consequently, the property was not owned by a religious organization for the relevant period of time.

Based on the available evidence, the Property Tax Committee recommends the request for a prorated religious exemption for the 2021 tax year be denied.

Sincerely,

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

Brad Neff, Chair  
Property Tax Committee

cc Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints  
c/o Tax Adm Div 508-5381  
50 E North Temple #FL-22  
SLC, UT 84150

cc Treasurer's Office