



Council-Tax Administration

Brad Neff

Tax Administrator

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September 20, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Salt Lake Music School Foundation to grant a property tax exemption as a charitable organization for the 2023 tax year on parcel: 16-06-228-028-000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on September 19, 2024, considered a request to grant a property tax exemption as a charitable organization for the 2023 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant acquired the property on August 24, 2012, and filed an application for exemption on June 22, 2024 for tax years 2023 and 2024. In the application, the purpose of the school is stated to provide musical education and community music events. On July 19, 2024, Deputy District Attorney Brad Johnson, recommended that the application be granted on the basis that the property was used exclusively for educational purposes, and recommended that the exemption be granted for tax year 2023-2024.

On August 27, 2024, the Board of Equalization granted the charitable exemption for the subject property for tax year 2024 and referred the prior tax year to the Property Tax Committee for review for tax year 2023.

Based on the available evidence, the Property Tax Committee recommends the request for an educational exemption be granted for the 2023 tax year. An abatement of approximately \$12,866.00 is appropriate, with the Treasurer's office to determine the final amount to be abated, 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 Salt Lake Music School Foundation

[Redacted]

cc Treasurer's Office