



Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

May 18, 2021

Salt Lake County Council
2001 S State Street, N2-300
Salt Lake City, UT 84111-4575

Dead Filed Parcel Number: 16-06-331-015-6000 (320 E 400 S)

Taxpayer: Salt Lake City Corporation
451 S State Street #245
Salt Lake City, UT 84111

Attention: Honorable Steve DeBry, Chairman

Dear Council:

The Assessor's Office recommends that the delinquent privilege tax on the above referenced property be abated.

A privilege tax was assessed in 2017, because the tenant at the time, Salt Lake Roasting Company, was leasing the property from Salt Lake City Corporation. As a for-profit business, Salt Lake Roasting was responsible for the privilege tax in-lieu of a property tax because the property owner was a government entity.

Salt Lake Roasting Company vacated this property effective June 30, 2017, and the privilege tax was prorated at 50% accordingly. However, a privilege tax can only be collected through a judgement filed in district court against the tenant at the time the privilege tax was assessed.

Because the lessee no longer occupies the property and Salt Lake City is exempt, the tax is considered uncollectible. Therefore, we recommended that the outstanding balance in the amount of \$4,493.34 be abated.

Please advise the Treasurer's Office to abate the 2017 outstanding balance and any subsequent late fees or interest.

Sincerely,

Chris Stavros
Salt Lake County Assessor

Tyler Andrus
Chief Deputy Assessor

DC/KH/dj