



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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PO Box 144575  
Salt Lake City, UT 84114-4575

December 12, 2023

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

Attn: Aimee Winder Newton, Chair

RE: Request by Alrasool Center to grant a tax abatement for tax years 2018 -2022 pursuant to Utah Code 59-2-1347 on parcel 21-11-154-040-0000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 16, 2023, considered a request to grant an abatement of property taxes for tax years 2018 – 2022 pursuant to Utah Code 59-2-1347 the above-mentioned parcel. The committee recommends the request be granted.

The Alrasool Center is a non-profit corporation organized in December 1999 as an Islamic Cultural center. It received a religious exemption prior to 2018. The Center acquired the historic 1894 Taylorsville Chapel in September 2008. Since that time, the Claimant operated the property as a mosque and religious center.

In 2018, the Board of Alrasool decided to split off an adjacent residential property from the larger mosque property. In so doing, the mosque property was inadvertently transferred to a trustee, Hani A. Al-Herz in his individual capacity rather than in his capacity as a Trustee of the Alrasool Center. The Trustees of the Center are not sophisticated in real estate matters and relied on the title company's and realtor's expertise. The result of the transfer terminated the charitable exemption because the property was no longer owned by a non-profit organization. However, the property continued to be used as a mosque and religious center and continues the same use to the present day. The inadvertent error was corrected on January 12, 2023, and the property was deeded back to the non-profit.

As a result of the loss of exemption, property taxes have accrued as follows:

Tax Year	Tax
2018	\$4,397.22
2019	\$19,670.39
2020	\$18,819.53
2021	\$18,586.22
2022	\$17,875.34
Total	\$79,348.70

The taxes remain unpaid, and the Claimant asserts that the members of the congregation do not have the ability to pay the taxes, and requests that the County abate the taxes pursuant to Utah Code Section 59-2-1347. Under this provision, the county legislative body may abate the taxes if it determines that the "best human interests and the interests of the state and the county are served".

Based on the available evidence, the Property Tax Committee recommends the request for a property tax abatement be granted as the operation of the center serves important societal, community, county, and state interests. An abatement of the taxes identified above in the total amount of \$79,348.70 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". The signature is fluid and cursive, with the first name "Brad" and last name "Neff" clearly legible.

Brad Neff, Chair  
Property Tax Committee

cc Alrasool Center  
c/o R. Brooke Williamsen, Attorney  
975 East Wood Oak Lane, #102  
Salt Lake City, UT 84117

cc Treasurer's Office