



Council-Tax Administration  
Brad Neff  
Tax Administrator

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March 3, 2020

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

Attn: Max Burdick, Chair

RE: Request by First Congregational Church to grant a property tax exemption as a religious organization for the 2015-2018 tax year on parcels 16-23-101-002 and 16-23-101-005 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on February 20, 2020, considered a request to apply a property tax exemption as a religious organization for the 2015-2018 tax year on the above mentioned parcels. The committee recommends the request be granted.

In September 2019, the District Attorney's office made the determination that the applicant qualified for a religious exemption change from 90% to 92% on parcel 16-23-101-005 effective January 1, 2019. The remaining 8% shall remain non-exempt as it was leased to two cell phone companies. Parcel 16-23-101-002 was also deemed eligible for 100% exemption for the 2015-2018 tax years. Effective January 1, 2019, parcel 16-23-101-005 will be 92% exempt and parcel 16-23-101-002 will be 100% exempt.

Based on the available evidence, the Committee recommends the Claimant's request be granted for a 100% exemption on parcel 16-23-101-002 for the 2015-2018 tax years. A refund of \$6,071.64 is applicable 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 First Congregational Church  
2150 S. Foothill Dr.  
SLC, UT 84109

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