

Council-Tax Administration **Brad Neff**

Salt Lake County Government Center 2001 South State Street, N2-300 PO Box 144575 Salt Lake City, UT 84114-4575

December 17, 2019

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

Attn: Richard Snelgrove, Chair

Request by Shelter the Homeless to grant a property tax exemption as a charitable organization for the 2017 and 2018 tax years on parcel 16-07-102-008 (Recommend grant)

AMENDED

Council Members:

The Property Tax Committee, at a meeting on October 17, 2019, considered a request to apply a property tax exemption as a charitable organization for the 2017 and 2018 tax years on the above mentioned parcel. The committee recommends the request be granted.

In August 2019, the Board of Equalization granted an exemption as a charitable organization beginning with the 2019 tax year. The 2017 and 2018 requests were sent to the Property Tax Committee for consideration. The parcel was purchased from the LDS Church which is an exempt entity.

Based on the available evidence, the Committee recommends the Claimant's request be granted for the 2017 tax year from the date of acquisition of November 28, 2017 to December 31, 2017 and the full 2018 tax year. A refund of taxes paid in the amount of \$38,631.11 with adjustments for penalty and interest is applicable, with the Treasurer's office to determine the final amount.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

Shelter the Homeless Attn: Preston Cochrane 310 S Main St #M2

SLC, UT 84101

CC

Treasurer's Office

Terrie Sherbon-Auditor's Office

Assessor's Office