



Council-Tax Administration

**Brad Neff**

Tax Administrator

Salt Lake County Government Center  
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December 6, 2022

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

Attn: Laurie Stringham, Chair

RE: Request by And Justice for All to grant a charitable exemption for the 2021 tax year, and refund overpaid taxes on parcel 15-12-280-041-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 17, 2022, considered a request to grant a charitable exemption for the 2021 tax year on the above-mentioned parcel. The committee recommends the request be granted.

This parcel is the parking lot used in conjunction with the organization's purpose of providing civil legal services for the disadvantaged and persons with disabilities. The Board of Equalization previously approved the charitable exemption on parcel 15-12-280-027 for the office building, however the organization failed to apply for the exemption on the parking lot. The Deputy District Attorney's office recommended that the application be granted as the property is used exclusively for charitable purposes, and the exemption should be prorated from the date of purchase July 15, 2021, through December 31, 2021.

In October 2022, the Board of Equalization granted the charitable exemption for the parcel for the 2022 tax year and referred the prior year to the Property Tax Committee for review.

Based on the available evidence, the Property Tax Committee recommends the request for a charitable exemption be granted. A refund of \$1,305.03 is appropriate, with the Treasurer's office to determine the final amount to be refunded 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 And Justice for All  
205 W. 400 N.  
SLC, UT 84103

cc Treasurer's Office