

**SALT LAKE COUNTY BOARD OF EQUALIZATION
EXEMPT PROPERTY HEARING
RECOMMENDATIONS ON EXEMPT PROPERTY FOR TAX YEAR 2023
PERCENTAGE CHANGE REQUESTS
PARCEL NUMBER CHANGES
April 25, 2023**

Change in Ownership – Real Property and Personal Property

15-22-102-017
#170947 In March 2023, the World Mission Society Church of God was dissolved and the World Mission Society Church of God, WCA Nonprofit Corporation was created and became the new owner of the parcel and personal property account. Exemption should continue under the name change.

Change in Use – Real Property

08-36-476-053 Property Reserve, Inc. – 134 W North Temple - missionary housing. Change exemption from 73% to 25% beginning January 1, 2023.

08-36-476-055 Property Reserve, Inc. – 131 West 200 North – missionary housing. Change exemption percentage from 73% to 25% beginning January 1, 2023.

08-36-476-056 Property Reserve, Inc. – 185 North West Temple – missionary housing. Change exemption percentage from 15% to 19% beginning January 1, 2023.

09-31-252-009 LDS Hospital – 324 East Tenth Avenue – change exemption percentage from 14% to 16% beginning January 1, 2023.

09-31-256-017 LDS Hospital – 359 East Eighth Avenue - change exemption percentage from 88% to 87% beginning January 1, 2023.

09-31-380-036 Property Reserve, Inc. – 201 East South Temple – missionary housing. Change exemption percentage from 13% to 22% beginning January 1, 2023.

14-36-480-062 First Samoan Full Gospel Church – 4880 West 4100 South – church - new cell phone tower on the property. Change exemption percentage from 100% to 96% beginning January 1, 2023.

15-12-430-013 Valley Behavioral Health – 1020-1030 South Main Street – outpatient clinic – portion of the property is being leased to a non-exempt entity. Change exemption percentage from 95% to 91% beginning January 1, 2023.

15-19-376-007 IHC Central Offices – 4646 West Lake Park Boulevard – change exemption percentage from 56% to 100% beginning January 1, 2023.

16-05-135-019 Utah Aids Foundation – 150 South 1000 East – offices – a portion of the building is no longer being leased. Change exemption percentage from 28% of the building to 100% of the parcel beginning January 1, 2023.

16-06-385-003 Episcopal Management Corporation – 650 East 300 East – low-income housing. Cell phone tower lease has expired and not renewed. Change exemption percentage from 98% to 100% beginning January 1, 2023.

- 16-07-232-033 Wasatch Community Gardens – 629 Est 800 South – community gardens – a portion of the building is no longer being leased. Change exemption percentage from 82% to 100% beginning January 1, 2023.
- 16-16-252-017 Wasatch Presbyterian Church – 1626 South 1700 East – church - a portion of the building is no longer being leased. Change the exemption percentage from 81% to 84% beginning January 1, 2023.
- 21-12-327-019 Operation Underground Railroad – 5121 South Murray Boulevard. a portion of the building is no longer being leased. Change exemption percentage from 32% to 100% beginning January 1, 2023.
- 21-27-357-022 AHT Foundation – 1970 West 7800 South – office building - portion of the property is being leased to a non-exempt entity. Change exemption percentage from 100% to 54% beginning January 1, 2023.
- 22-04-401-006
22-04-251-010 Valley Behavioral Health – 4460 S Highland Drive – offices and parking – portion of the property is being leased to a non-exempt entity. Change exemption percentage on parcel 22-04-401-006 from 93% to 47% beginning January 1, 2023. Change exemption percentage on parcel 22-04-251-010 from 78% to 47% beginning January 1, 2023.
- 22-16-476-004 Southeast Christian Church – 1881 East Vine Street – church - portion of the property is being leased to a non-exempt entity. Change exemption percentage from 98% to 97% beginning January 1, 2013.
- 22-18-303-034 TOSH – 5770 South Fashion Boulevard – change exemption percentage from 55% to 56% beginning January 1, 2023.
- 22-18-326-004 TOSH – 173 East 5900 South- change exemption percentage from 55% to 56% beginning January 1, 2023.
- 22-18-326-005 TOSH – 175 East 5900 South- change exemption percentage from 55% to 56% beginning January 1, 2023.
- 22-18-326-023 TOSH - 5484 South Fashion Boulevard – change exemption percentage from 87% to 73% beginning January 1, 2023.
- 22-18-326-024 TOSH – 5570 South 250 East – change exemption percentage from 68% to 49% beginning January 1, 2023.
- 26-01-377-011 West Ridge Academy – 5402 West Bagley Park Road – residential treatment center - portion of the property is being leased to a non-exempt entity. Change exemption percentage from 100% to 98% beginning January 1, 2023.
- 28-08-230-031-4002 Alta View Hospital – 9660 South 1300 East – change exemption percentage from 100% to 97% beginning January 1, 2023.

Parcel Number Changes

- 08-35-131-028 First Southern Baptist Church – 1157 West 600 North. The exemption was originally granted to parcels 08-35-131-001, 08-35-131-002 and 08-35-131-004 in 1974. The Church requested a permit to build a garage/storage building. Salt Lake City required consolidation which resulted in a new parcel number 08-35-131-028. The exemption should be granted to the new parcel number beginning January 1, 2023.

15-02-330-011-2000
15-02-330-011-2001

The Roman Catholic Bishop of Salt Lake City and the Ministries of the Catholic Diocese - 1064 West 400 South. Parcels 15-02-329-009-2000, 15-02-329-009-2001, 15-02-330-008 and 15-02-330-009 were originally granted exemption. The parcels were combined for the convenience of the owners which resulted in parcels 15-02-330-011-2000 and 15-02-330-011-2001. The exemption should be granted to the new parcel numbers beginning January 1, 2023.

15-22-152-023

Hale Center Theatre – 2150 West Alexander Street. The exemption was originally granted to parcels 15-22-152-011 and 15-22-151-022 in 2014 and 2022, respectively. A portion of the parcel was sold as a right-of-way to the Brighton Canal Company which resulted in a new parcel number 15-22-152-023. The exemption should be granted to the new parcel number beginning January 1, 2023.

16-35-276-058

Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints – 3375 East Upland Drive. The exemption was originally granted to parcel 16-35-276-013 in 1973. A portion of the parcel was sold to Utah Department of Transportation as an easement which resulted in a new parcel number 16-35-276-058. The exemption should be granted to the new parcel number beginning January 1, 2023.

21-07-210-014

The Church of Jesus Christ of Latter-day Saints – 4731 S 4300 W. The exemption was originally granted to parcel 21-07-210-002. A portion of the parcel was sold to the Utah Department of Transportation as a temporary easement which resulted in a new parcel number 21-07-210-014. The exemption should be granted to the new parcel number beginning January 1, 2023.

27-14-126-043

Sri Ganesha Hindu Temple of Utah – 1131 West 10290 South. The exemption was originally granted to parcels 27-14-126-026, 27-14-126-031 and 27-14-126-032 in 2002. Parcels 27-14-126-025 and 27-14-126-030 were vacant land and were never granted an exemption. The Temple plans upgrading the grounds. The parcels were combined for convenience which resulted in a new parcel number 27-14-126-043. A 78% exemption should be granted to the new parcel number beginning January 1, 2023.

28-18-426-035
28-18-426-036

Challenger School Foundation – 10670 South 700 East. The exemption was originally granted to parcels 28-18-426-026 and 28-18-426-032 in 2021. A portion of the parcels were sold to the Utah Department of Transportation for a right-of-way which resulted in two new parcel numbers 28-18-426-035 and 28-18-426-036. The exemption should be granted to the new parcel numbers beginning January 1, 2023.