

Council-Tax Administration Brad Neff

Tax Administrator

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

November 2, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Housing Assistance Management Enterprise to grant a real property tax

exemption as a charitable organization for the 2020 tax year on parcel

15-01-377-001 (Recommend deny)

Council Members:

The Property Tax Committee, at a meeting on October 21, 2021, considered a request to apply a real property tax exemption as a charitable organization for the 2020 tax year on the above-mentioned parcel. The committee recommends the request be denied.

In July 2021, Deputy District Attorney Brad Johnson recommended that the application be denied. In accordance with statute, to receive an exemption the property must be used exclusively for charitable purposes. The matter was referred to the Property Tax Committee for further review.

Based on the available evidence, the Committee recommends the Claimant's request be denied on the basis that the property is not fully owned by a non-profit organization.

Sincerely,

Brad Neff, Chair

Property Tax Committee

Cc Ribbon Properties LLC

50 N. 600 W. #D SLC. UT 84116

cc Treasurer's Office

Terrie Sherbon-Auditor's Office