



7.1.2

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

June 5, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes (See list for recommendations, count of 2)

Council Members:

The Property Tax Committee, at a meeting May 17 2018 reviewed two requests for waiver/refund of the penalty and interest imposed for late payment of 2017 or prior year's real property taxes. The late penalty should be upheld for both of the requests.

Real property tax is due and payable when billed. Salt Lake County Ordinance allows for waiver of the penalty if the appropriate application is made within sixty (60) days after the date of delinquency for property taxes and upon demonstration of the following factors: (a) failure to receive notice of the assessment or of the taxes due based upon an error by or the inability of the county where it is clear from the county records that such error arose solely as a result of the failure or inability of the county to implement information contained in the records; (b) medical circumstances which precluded the taxpayer from both making a timely payment and appointing an agent for such matters.

The attached list includes the individual recommendations of the Committee. All outstanding balances should be paid as billed by the Treasurer in order to avoid additional interest charges. A request to consider a waiver does not postpone the payment of the tax nor stop interest from accruing.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc County Treasurer

5.1 VARIOUS WAIVER/REFUND REQUESTS (count of 2)
For late payment of the 2017 or prior year's Real Property Tax
TO THE PROPERTY TAX COMMITTEE for the 5/17/18 MEETING

Rec'd	Petitioner (Owner of Record)	Parcel Number	Recommendation
4/20/2018	Iksander, Andrew Nader	27-06-152-001	Deny
5/4/2018	Hosam Al-Ani (Salt Lake Islamic Center)	22-21-478-009	Deny



7.1.3

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June 5, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Semnani Family Foundation to grant a property tax exemption as a charitable organization for the 2016-2017 tax years on parcels 16-29-329-036 and 16-29-329-037.
(Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on May 17, 2018 considered a request to apply a property tax exemption as a charitable organization for the 2016-2017 tax years on the above mentioned parcels. The committee recommends the request be granted.

The 2017 request was approved by the District Attorney's office and the 2016 request was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption as a charitable organization be granted for the 2016 tax year, with a proration from the purchase date of June 6, 2016 to December 31, 2016. No refund is applicable due to prior exemption status of the seller of these two parcels.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Semnani Family Foundation
P.O. Box 11623
SLC, UT 84147-0623

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



7.1.4

Council-Tax Administration
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Tax Administrator

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PO Box 144575
Salt Lake City, UT 84114-4575

June 5, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter Day Saints to grant a property tax exemption as a religious organization for the 2017 tax year on parcel 27-20-232-003. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on May 17, 2018 considered a request to apply a property tax exemption as a religious organization for the 2017 tax year on the above mentioned parcel. The committee recommends the request be granted.

The 2018 tax year was approved by the District Attorney's office and the 2017 request was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption as a religious organization be granted for the 2017 tax year, with a proration from the purchase date of December 15, 2017 to December 31, 2017. A refund of approximately \$104.84 would be applicable along with any necessary adjustments for penalty and/or interest paid 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 Corporation of the Presiding bishop of the Church of Jesus Christ of LDS
Tax Division (501-4628)
50 E. North Temple Rm 2225
SLC, UT 84150-0022

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



7/15

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

June 5, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter Day Saints to grant a property tax exemption as a religious organization for the 2017 tax year on parcels 27-31-200-064 and 27-31-200-065. (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on May 17, 2018 considered a request to apply a property tax exemption as a religious organization for the 2017 tax year on the above mentioned parcels. The committee recommends the request be granted.

The 2018 tax year was approved by the District Attorney's office and the 2017 request was referred to the Property Tax Committee.

Based on the available evidence, the Committee recommends that the Claimant's request for a property tax exemption as a religious organization be granted for the 2017 tax year, with a proration from the purchase date of November 20, 2017 to December 31, 2017. No refund is applicable due to prior exemption status of the seller of these two parcels.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Corporation of the Presiding bishop of the Church of Jesus Christ of LDS
Tax Division (508-5381)
50 E. North Temple Rm 2225
SLC, UT 84150-0022

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