

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

November 1, 2022

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

Attn: Laurie Stringham, Chair

RE: Correction of clerical error in property tax exemption for Valley Behavioral Health for the 2021 tax year, and refund overpaid taxes on parcel 21-20-132-003-0000 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on October 20, 2022, considered a request to grant a clerical error correction for the 2021 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant's charitable exemption was approved in July 2021. The Auditor's office determined that at the time the exemption was processed, only the improvements received the exemption rather than the entirety of the property. A tax was billed and paid in full by the Claimant, and the Auditor submitted the request to the Property Tax Committee to correct the clerical error and refund any overpayment.

Based on the available evidence, the Property Tax Committee recommends the request for error correction be granted. A refund of approximately \$20,182.62 would be applicable along with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer to determine the final amount to be refunded.

Sincerely,

Brad Neff, Chair Property Tax Committee

cc Valley Behavioral Health PO Box 572070 Murray, UT 84157-2070

cc Treasurer's Office