



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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January 9, 2024

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

Attn: Aimee Winder Newton, Chair

RE: Request by Carden Memorial Foundation to grant a property tax exemption as an educational organization for the 2022 tax year on personal property account number 071794 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on December 21, 2023, considered a request to grant a personal property tax exemption as an educational organization for the 2022 tax year on the above-mentioned account. The committee recommends the request be granted.

The Claimant filed an application for exemption in May 2023. In July 2023, Deputy District Attorney Brad Johnson recommended that the application be granted on the basis that the property was used exclusively for educational purposes, and recommended the exemption be granted for the 2022-2023 tax years. The Board of Equalization granted the exemption for the 2023 tax year and referred the prior tax year to the Property Tax Committee for review.

Based on the available evidence, the Property Tax Committee recommends the request for a personal property tax exemption as an educational organization be granted for the 2022 tax year. A refund of approximately \$1,534.52 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 Carden Memorial Foundation
1452 E. 2700 S.
SLC, UT 84106

cc Treasurer's Office