



Council-Tax Administration

Brad Neff

Tax Administrator

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October 30, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Children's Theatre and School of the Arts to grant a property tax exemption as a charitable organization for the 2017 tax year on parcel 16-31-176-001 (Recommend grant)

AMENDED

Council Members:

The Property Tax Committee, at a meeting on September 20, 2018 considered a request to apply a property tax exemption as a charitable organization for the 2017 tax year on the above mentioned parcel. The committee recommends the request be granted.

The District Attorney's office determined the Claimant did meet the exemption criteria for 2018. The 2017 tax year was referred to the Property Tax Committee for review.

Based on the available evidence, the Committee recommends the Claimant's request for a property tax exemption as a charitable organization be granted for the 2017 tax year, prorated from the purchase date of April 28, 2017 to December 31, 2017. An adjustment of approximately \$2,909.84 would be applicable along with any necessary adjustment for penalty and/or interest paid or accrued, with the Treasurer's office to determine the final amount. No taxes were paid or collected and no refund is warranted.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Children's Theatre & School of the Arts

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