



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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January 30, 2024

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

Attn: Laurie Stringham, Chair

RE: Request by Utah Food Bank to grant a property tax exemption as a charitable organization for the 2022 tax year on parcel 15-26-251-013-0000 (recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 18, 2024, considered a request to grant a property tax exemption as a charitable organization for the 2022 tax year on the above-mentioned parcel. The committee recommends the request be granted.

The Claimant acquired the property on July 8, 2021, and filed an application for exemption on November 3, 2023, for tax years 2022-2023. The Board of Equalization previously approved a 50% charitable exemption for the parcel for tax year 2023, on the basis that only 50% of the property was being used exclusively for charitable purposes. In November 2023 the Deputy District Attorney recommended the application be granted on the basis that 50% was used for charitable purposes and recommended the exemption be granted for 2022-2023 tax years. The Board of Equalization granted the 2023 exemption 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 property tax exemption as a charitable organization be granted for the 2022 tax year. A refund or abatement of approximately \$40,821.09 is appropriate, with the Treasurer's office to determine the final amount to be refunded or abated, 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 Utah Food Bank
3150 S 900 W
South Salt Lake, UT 84119

cc Treasurer's Office