

**SALT LAKE COUNTY BOARD OF EQUALIZATION**  
**RECOMMENDATIONS ON EXEMPT PROPERTY**  
**FOR TAX YEAR 2023**  
August 29, 2023

**Name Change – Real Property**

16-07-178-017                      In July 2023, the Ebenezer Church of God changed their name to the Kingdom Church of God and Christ Ministries. The ownership has stayed the same, only the name has changed. Exemption should continue under the name change.

**New Applications – Real Property**

16-04-400-013                      Church of Jesus Christ of Latter-day Saints – 434 South Mario Capecchi Drive – DENY for tax year 2023. Property is not being used exclusively for an exempt purpose. **Z**

22-20-432-001                      Emerald Hills Institute – 6715 South 1300 East #100 – educational workshops – EXEMPT beginning January 1, 2023. Application for tax year 2022 should be referred to the Property Tax Committee for recommendation beginning October 3, 2022, date of purchase. **Y**

22-23-355-003                      Malie Falls Center for Education and Community Development – 6930 South Knudsen Ridge Circle – DENY for tax year 2023. Property is not owned by the non-profit nor is there sufficient information showing the property is used exclusively for exempt purposes. **Z**

33-15-230-002                      Sukhi Mann Ki Shanti Trust – 1453 West Cowboy Way – DENY for tax year 2023. It has not been shown that the parcel is owned by a non-profit entity nor that it is being used exclusively for exempt purposes. **Z**

**New Applications – Personal Property and Motor Vehicle**

182373                                  Emerald Hills Institute – 6715 South 1300 #100 – educational workshops -  
MV 107                                  EXEMPT beginning January 1, 2023.

**Removal of Exemption – Real Property**

16-07-231-022                      Volunteers of America of Utah – 718 South 600 East – property sold to non-exempt entity. Remove exemption beginning April 19, 2023, date of sale. **Y**

27-32-302-003                      Church of Jesus Christ of Latter-day Saints – 3986 West 13400 South – property sold to non-exempt entity. Remove exemption beginning January 1, 2023. **Y**

**Parcel Number Change – Real Property**

16-05-101-016                      Other Side Holdings – 667 East 100 South – Salt Lake City requested parcels 16-05-101-011 (granted exemption in 2015) and 16-08-101-014 (granted exemption in 2019) be combined before issuing permit. Exemption should be granted to new parcel number beginning January 1, 2023.

**Change in Exemption Percentage – Real Property**

21-12-327-019	Operation Underground Railroad – 5121 South Murray Boulevard. The percentage of exemption on this parcel was changed from 32% to 100% on the April 25, 2023, agenda. Since the basement of the building is a for profit gift shop, the exemption percentage should be 67% beginning January 1, 2023. <b>Y</b>
22-18-326-023	Intermountain Health Care TOSH – 5848 South Fashion Boulevard. The percentage of exemption on this parcel was changed to 73% on the April 25, 2023, agenda. The correct percentage amount should be 66% beginning January 1, 2023. <b>Y</b>
27-22-326-032	Intermountain Health Care Riverton Hospital – 11520 S Redwood Road. The percentage of exemption on this parcel was changed to 91% on the April 25, 2023, agenda. The correct percentage amount should be 99% beginning January 1, 2023. <b>Y</b>
Totals:	Z - 3 Y - 6