

January 3, 20222

The Salt Lake County Council Attn: Steve DeBry 2001 South State Street N2-200 Salt Lake City, UT 84190-1010

Re: Abate delinquent property tax

Parcel No: 08-33-401-001-6098

Name: SALT LAKE CITY CORPORATION

C/O Wasatch Aeronautical Project

Honorable Council Chair Steve DeBry,

We recommend reducing the 2019-2020 delinquent general property taxes on the above-named parcel to \$-0-.

This property is a hanger located at the general aviation area of the Salt Lake International Airport, Row 8 hangar 3. The hangar is owned by Salt Lake City Corporation and used for private non-business purposes; Brad has supplied a privilege tax exemption statement attesting to this for 2019. The lease on the hangar was terminated November 30, 2019 and was not subject to the 2020 assessment. The assessor's office was only recently informed of the status of this hangar.

If you agree with this recommendation, please notify the Salt Lake County Treasurer's office to abate (refund, if paid) property taxes as indicated plus penalty and interest.

Respectfully,

Chris Stavros

Salt Lake County Assessor

Tyler Andrus

Chief Deputy Assessor

DC/MK

cc Salt Lake County Assessor Salt Lake County Treasurer

> Salt Lake City Corporation C/O Wasatch Aeronautical Project 4622 W Heritage field Cir. Herriman, UT 84096

## SALT LAKE COUNTY ASSESSOR'S OFFICE STATEMENT OF 2021 PRIVILEGE TAX EXEMPTION

Name: Brac Welch Mailing Address: 4622 Heritagefield Civ Herriman UT 84000
Parcel No: Row No: S Hangar No: _ S
Phone Number: 307 220 58 S Fax Number:
E-mail Address: Bratawasatch aen 1019 Aircraft Tail Number: ME-014
Dear Taxpayer(s):
As an occupant of property owned by Salt Lake City Corporation, you may be subject to a Privilege Tax. Utah Annotated 59-4-101 1 & 2 states:
"a tax is imposed on the possession or other beneficial use enjoyed by any person of any real or personal property which for any reason is exempt from taxation, if that property is used in connection with a business conducted for profit.
The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property."
If you think you are exempt from this Privilege Tax, you must complete this statement and mail it back to the <u>SALT LAKE COUNTY ASSESSOR'S OFFICE</u> , 2001 South State Street, N2-600, Salt Lake City, Utah 84190-1300, signed and witnessed. Or, you may return it by fax at 468-3199. Your failure to file this statement may constitute a waiver of your right to appeal for an adjustment. This statement is due in the Assessor's Office by January 31st, of the year shown above.
1. As the user of the improvements and/or land, please indicate the date of the original lease agreement: MAR 2019
2. Is the property within or on the premises and possessed or used by the applicant utilized in connection with any business conducted for profit?  Yes:No:No:
3. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of this leased improvement as a business expense deduction for federal or state income tax purposes?  Yes: No:
4. Do you claim any portion of the cost or expenses incidental to the acquisition, operation and maintenance of the aircraft housed within this leased improvement as a business expense deduction for federal or state income tax purposes?  Yes: No:
The undersigned hereby swear(s) that the information provided herein is complete, true, and correct. I/We agree and understand that the information provided is subject to independent verification by Salt Lake County as a consequence of this application for exemption. I/We hereby authorize Salt Lake County to inspect and/or receive confidential tax information in any office of the IRS or the Utah State Tax Commission. A copy of this signed application may be relied on as my consent to the inspection of such records.    12/28/2021     Date   Da
Signature of Witness (Required)  For Office Use Only: Exempt Sigma
Revised 08/04 VTAU VTAU VTAU

 From:
 Brad Welch

 To:
 Brandon Grable

 Subject:
 Re: Row 8 Hangar 3

**Date:** Tuesday, December 28, 2021 4:51:20 PM

Attachments: 2019 tax ex prwrk 0001.pdf

## Brandon,

In this one I have included the tax exempt form for 2019, along with Utah sale tax exemption, Utah exemption from corporate franchise or income tax, and the letter 947 from the IRS granting federal 501(c)3 status.

The Non profit entity was started as a means to allow outside sources the ability to make charitable donations to our entity. We started the entity to bring youth into aviation. When they come to us, the kids are allowed to work on aircraft under the close supervision of unpaid mentors in the aviation community, these include pilots, flight instructors, and mechanics who all donate their time. The young adults then gain valuable experience in a mechanic type apprenticeship. They do not pay for any of these services, they are provided by the staff on a volunteer basis. Outside donations received by the entity go to the cost of operations. The entity has no paid staff, does not take any money "as profit", and provides these opportunities to local youth free of charge.

Brad Welch 307-220-5815

On Tue, Dec 28, 2021 at 3:33 PM Brandon Grable < BGrable@slco.org > wrote:

2019- Letter of explanation about why the LLC is not for business

2020-Email from SLC will take care of this

2021-Email from SLC will take care of this

Any other questions let me know,

Brandon

385-468-8008

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Brad Welch 307-220-5815 L.BradWelch@Gmail.com From: Bevan, Phil
To: Brandon Grable

**Subject:** RE: (EXTERNAL) general aviation

**Date:** Tuesday, December 28, 2021 3:09:37 PM

## Hi Brandon,

It is currently vacant. The last tenant was Wasatch Aeronautical Project / Kelly Parker He vacated the hangar on 11/30/19

## Phil

From: Brandon Grable [mailto:BGrable@slco.org]Sent: Tuesday, December 28, 2021 3:07 PMTo: Bevan, Phil <Phil.Bevan@slcgov.com>Subject: (EXTERNAL) general aviation

Hey Phil, who is in hangar Row 8 #3?

Brandon

12/28/2021 PIRDM605 SALT LAKE COUNTY TREASURER STATEMENT OF DELINQUENT TAXES (RS) 16:57:17

08-33-401-001-6098 PS CATEGORY 202 GENERAL PROP

PRIVILEGE TAX

SALT LAKE CITY CORPORATION %WASATCH AERONAUTICAL PROJECT

4622 W HERITAGEFIELD CIR

HERRIMAN

ADDRESS SUPR

ID 21632048

UT 84096-5777-22

LAST ACTION 02/08/2020 11.58.22 LAST PMT

----- AMOUNTS DUE ------

YEAR DST TAXES PEN + FEE INT PERIOD RATE INTEREST YEAR TOTAL 2019 13 492.55 12.31 010120-122721 .0775 77.93 582.79 2020 13 452.40 11.31 010121-122721 .0700 32.10 495.81

INTEREST CREDIT RETURN CHECK FEE ADMIN FEE
END OF YEAR DATA TOTAL AS OF 12/28/2021 1,078.60 PF2=PRNT PF3=LST PF4=MENU PF5=SEGS PF6=MEMO PF7=PRV PRCL PF8=NXT PRCL PF9=TRAN PF10=LEGAL PF11=PRV YRS PF12=NXT YRS PF13=DEFR PF14=PEN/FEE PF15=AUD CERT