

## Council-Tax Administration Brad Neff

Tax Administrator

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July 10, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Hayes Hope Dental Clinic to grant a personal property tax exemption as a charitable organization for the 2017 tax year on personal property account #173708

(Recommend deny)

## Council Members:

The Property Tax Committee, at a meeting on June 21, 2018 considered a request to apply a personal property tax exemption as a charitable organization for the 2017 tax year on the above mentioned account. The committee recommends the request be denied.

The District Attorney's office determined the Claimant did not meet the exemption criteria on the real property for 2017 or 2018. It was initially determined they qualified for an exemption on the personal property for 2018, but further information was obtained that changed the qualification to a denial of the personal property exemption request for both 2017 and 2018.

Based on the available evidence, the Committee recommends that the Claimant's request for a personal property tax exemption as a charitable organization be denied for the 2017 tax year.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

Hayes Hope Dental Clinic

CC

Treasurer's Office

Terrie Sherbon-Auditor's Office