

Council-Tax Administration Brad Neff

Tax Administrator

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September 20, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Elizabeth Academy to grant a property tax exemption as a charitable organization for the 2017 tax year on parcel 16-16-307-018 (Recommend grant)

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 September 1, 2017 to December 31, 2017. The property was purchased from Westminster College which is an exempt entity and had been receiving an educational exemption. As a result, no taxes were paid or collected and no refund is warranted.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

Elizabeth Academy

CC

Treasurer's Office

Terrie Sherbon-Auditor's Office