



Council-Tax Administration
Brad Neff
Tax Administrator

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December 4, 2018

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

Attn: Aimee Winder Newton, Chair

RE: Request by Argosy Dream Center Holdings to grant a property tax exemption as an educational organization for the 2017 tax year on parcel 07-05-400-001 and personal property account 158193 (Recommend grant for personal property and deny for real property)

Council Members:

The Property Tax Committee, at a meeting on November 15, 2018 considered a request to apply a property tax exemption as an educational organization for the 2017 tax year on the above mentioned parcel and personal property. The committee recommends the request be granted for the personal property and denied for the real property.

The District Attorney's office determined the Claimant did meet the exemption criteria for 2018 for the personal property. The 2017 tax year was referred to the Property Tax Committee for review. The real property request was denied as they do not own the property and only lease the space from a for-profit entity. The personal property is owned by a non-profit LLC and is used exclusively for educational purposes.

Based on the available evidence, the Committee recommends the Claimant's request for a property tax exemption as an educational organization be granted for the 2017 tax year, prorated from the acquisition date of October 17, 2017 to December 31, 2017, for the personal property. The Treasurer's office shall determine if any taxes are owed or have been overpaid.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

cc Argosy-Dream Center Holdings

cc Treasurer's Office
Terrie Sherbon-Auditor's Office