



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

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 Maktab Tarighat Oveyssi Shahmaghsoudi to grant a property tax exemption as a religious organization for the 2014-2017 tax years on parcel 22-08-182-003 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on November 15, 2018 considered a request to apply a property tax exemption as a religious organization for the 2014-2017 tax years on the above mentioned parcel. The committee recommends the request be granted.

In September 2018, the Board of Equalization granted an exemption as a religious organization for the 2018 tax year and recommended the approval of the exemption for the 2014-2017 tax years. The request for the 2004-2013 tax years are beyond the statute of limitations and do not qualify for an exemption.

Based on the available evidence, the Committee recommends the Claimant's request be granted for the 2014-2017 tax years. A refund of approximately \$9,531.90 would be applicable along with any necessary adjustment for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc Maktab Tarighat Oveyssi Shahmaghsoudi

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

11-15-2018 3.4 Maktab Tarighat