



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

January 29, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by the University of Utah to grant an exemption of the privilege tax as a charitable entity for the 2017 tax year on parcel 08-33-201-002-6001 (Recommend grant)

Council Members:

The Property Tax Committee, at a meeting on January 17, 2019 considered a request to apply a privilege tax exemption as a charitable entity for the 2017 tax year on the above mentioned parcel. The committee recommends the request be granted.

The Board of Equalization granted an exemption for the 2018 tax year and recommended the approval of the exemption for the 2017 tax year.

The Claimant leases an airport hangar from Salt Lake City. The Claimant is an exempt entity. Metro Aviation, a for-profit entity, provides air ambulatory services for the Claimant. The Claimant manages the operation of the hangar and have not sub-leased it to any other party. Metro Aviation does not utilize the hangar for its own benefit, rather only provides air ambulatory services and aircraft maintenance for the benefit of the Claimant.

Based on the available evidence, the Committee recommends the Claimant's request to withdraw the assessment of the privilege tax be granted. An abatement of past due taxes would be applicable with the Treasurer's office to determine the final amount to be abated.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

cc University of Utah Real Estate
Attn: Jonathon Bates
505 S. Wakara Way Suite 210
SLC, UT 84108

cc Treasurer's Office

1-17-2019 8.1 University of Utah