

## 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

April 30, 2019

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

Attn: Richard Snelgrove, Chair

RE: Request by McLink Investments, LLC to grant a primary residential exemption on parcel

28-12-429-007 for the 2017 tax year (Recommend deny)

## Council Members:

The Property Tax Committee, at a meeting on April 18, 2019 considered the above request. The Claimant submitted a Statement of Primary Residence and an agreement for an occupant who occupied the home from March 2017 to December 2017. The agreement lists the occupant as a guest and not as a tenant, and the property is reserved and not rented or leased.

The Assessor's office indicated the Claimant initially stated the property is used as a vacation rental. The Claimant has not received a residential exemption since the purchase of the home in 2006, with the exception of a 2016 Board of Equalization appeal which granted the 2016 primary residential exemption.

Based on the lack of qualifying evidence provided by the Claimant, and the property's use as a short term rental, the Committee recommends that the Claimant's request be denied.

Sincerely,

Brad Neff, Chair

Property Tax Committee

CC

McLink Investments, LLC 4109 East Quarry Drive Sandy, UT 84092

cc Treasurer's Office