SALT LAKE COUNTY
COUNCIL-TAX ADMINISTRATION

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 13, 2021

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

Attn: Steve DeBry, Chair

RE: Request by Black Current, LLC to grant a property tax exemption as an educational organization for the 2019 tax year on parcel 16-17-204-034 (Recommend grant) **AMENDED**

Council Members:

The Property Tax Committee, at a meeting on March 18, 2021, considered a request to apply a property tax exemption as an educational organization for the 2019 tax year on the above-mentioned parcel. The committee recommends the request be granted.

In October 2020 the District Attorney's office recommended the approval of the exemption from July 31, 2019 to December 31, 2019, and the entire 2020 tax year. In October 2020, the Board of Equalization granted a tax exemption for the 2020 tax year and referred the request for the 2019 tax year to the Property Tax Committee for consideration.

Based on the available evidence, the Committee recommends the Claimant's request be granted for a 42.19% prorated educational exemption for the 2019 tax year. A refund of $3,042.82 is applicable with any necessary adjustments for penalty and/or interest paid or accrued with the Treasurer's office to determine the final amount to be refunded.

Sincerely,

Brad Neff, Chair
Property Tax Committee

cc Black Current, LLC
1432 S 1100 E
SLC, UT 84105

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