



Michael Howard
Summit County Auditor

January 22, 2020

Owner Name
Owner Address
Parcel Number

To Whom It May Concern:

Summit county is in the process of reviewing and updating our policies and procedures for granting property tax exemptions for properties claiming religious, charitable or educational uses. This review will ensure that all laws governing the process of granting a property tax exemption based on the religious, charitable or educational use of a property are being followed correctly.

Utah State statute provides that “property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes” is exempt from taxation (59-2-1101). **This use-based exemption must be applied for initially by March 1 of the first tax year it will be receiving the exemption or within 30 days after acquisition of the property. After that, a statement of continued use for renewal of the exemption is required yearly by the same deadline of March 1st (Tax Commission Rule R884-24P-35).** The Annual Statement for Continued Property Tax Exemption (Form PT-21) can be found as a linked document on the Summit County Auditor’s website:

<https://www.summitcounty.org/DocumentCenter/View/228/Annual-Statement-For-Continued-Property-Tax-Exemption-PDF>

The use-based exemption for properties owned by nonprofit entities shall be revoked if property owners fail to file the required annual statement by **March 1st each year**. As Summit County completes this process of reviewing and updating our policies and procedures for granting these exemptions, we encourage property owners to be aware of the statutes and rules governing this process so their real estate may continue to correctly receive the property tax exemption.

Utah Tax Commission rules require that any property receiving the exemption be actively used for the purpose the exemption is being granted. Vacant land which is held for future development or use is not deemed to be devoted exclusively to religious purposes and is therefore not exempt from property taxes. (R884-24P-35)

This letter is being sent as a courtesy this year only. It is the property owner’s responsibility to file each year prior to March 1st to continue to receive the exemption.

Please contact LoraLea McKnight (lmcknight@summitcounty.org) (435)336-3027) in the Auditor’s office with any questions regarding this issue.