



January 22, 2021

Sample

PARCEL NUMBER: _____

Dear Property Owner,

Utah State statute provides that “property owned by a qualified nonprofit entity that is used exclusively for religious, charitable, or educational purposes” is exempt from property tax (59-2-1101). Utah Tax Commission rules require that any property receiving the exemption be **actively used for the purpose under which the exemption is being granted**. Vacant land which is held for future development or other use, is not deemed to be devoted exclusively to charitable purposes and is therefore ineligible for a property tax exemption (Tax Commission Rule R884-24P-35).

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. **Maintaining exempt status requires submitting annually the Statement of Continued Use by March 1st (Tax Commission Rule R884-24P-35)**. The Annual Statement for Continued Property Tax Exemption (Form PT-21) is found on the Summit County Auditor’s website:

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 of each calendar year**. Summit County encourages 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.

This letter is being sent as a courtesy only. It is the property owner’s responsibility to file a Statement of Continued Use annually prior to the deadline of March 1st to continue to receive the exemption.

Please contact Jared Brooks, Deputy Auditor, at jbrooks@summitcounty.org or (435) 336-3027 with any questions regarding property tax exemptions.

Sincerely,

Michael Howard
Summit County Auditor