



# Case Review

Assessors School  
December 4, 2014

Commissioner Michael Cragun

# Redacted orders

- Appeal 12-1660: The School

<http://tax.utah.gov/commission/decision/12-1660.pdf>

- Appeal 12-2295: The FACILITY

<http://tax.utah.gov/commission/decision/12-2295.pdf>

# Confidentiality

[A tax commissioner] may not disclose commercial information . . . relating to an action or proceeding . . . that is filed in accordance with . . . Chapter 2, Property Tax Act. . . (Utah Code 59-1-404(2))

# Confidentiality

Notwithstanding Subsection (2) . . . [a tax commissioner] may disclose . . . the physical description or characteristics of property, including a street address or parcel number for the property . . . the name of a property taxpayer . . . the tax status of property, including an exemption . . . or whether the property is the subject of an action or proceeding under this title . . . (Utah Code 59-1-404(3))

# THE SCHOOL



# Property Tax Exemption

The following are exempt from property tax: . . . property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes . . . (Utah Constitution, Article XIII, Section 3).

THE SCHOOL



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THE FACILITY



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# Sales & Use Tax Exemptions

... sales made by religious or charitable institutions or organizations are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions or activities (Utah Code 59-12-104.1(1))

# Sales & Use Tax Exemptions

In order to qualify for an exemption from sales tax as a religious or charitable institution, an organization must be recognized by the Internal Revenue Service as exempt from tax under Section 501(c)(3) of the Internal Revenue Code. (Utah Administrative Rules R865-19S-43(A))

THE FACILITY



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# Tie Goes to the Taxpayer

- (a) Three members of the commission constitute a quorum for the transaction of business.
- (b) A quorum of the commission must participate in any order that constitutes a final agency action on:
  - (i) a formal adjudicative proceeding over which the commission has jurisdiction;
  - (ii) an informal adjudicative proceeding over which the commission has jurisdiction; or
  - (iii) an initial hearing conducted pursuant to Section 59-1-502.5.
- (c) If a commission vote results in a tie vote on any matter described in Subsection (2)(b), the position of the taxpayer is considered to have prevailed.  
(Utah Code 59-1-205(2))

