

SALT LAKE COUNTY

*2001 South State Street
Salt Lake City, UT 84114
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Meeting Minutes

Tuesday, April 25, 2023

3:00 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Board Member Laurie Stringham, Board Member Suzanne Harrison, Board Member Jim Bradley, Board Member Arlyn Bradshaw, Vice Chair Dave Alvord, Chair Aimee Winder Newton, Board Member Ann Granato, Board Member Sheldon Stewart, and Board Member Dea Theodore

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF BOE MINUTES

3.1

[23-0450](#)

Attachments: [041823 BoE Minutes](#)

Presenter: Chris Harding, Auditor

A motion was made by Board Member Stewart, seconded by Board Member Theodore, that this agenda item be approved. The motion carried by a unanimous vote.

4. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

4.1

[23-0466](#)

Attachments: [042523 - Weekly Counts](#)

Presenter: Brad Neff, Tax Administrator

A motion was made by Board Member Granato, seconded by Board Member Bradshaw, that this agenda item be approved. The motion carried by a unanimous vote.

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1

[23-0467](#)

Attachments: [042523 Significant Adj. Image](#)

Presenter: Brad Neff, Tax Administrator

A motion was made by Board Member Granato, seconded by Board Member Theodore, that this agenda item be approved. The motion carried by a unanimous vote.

6. CHARITY PLAN REVIEW COMMITTEE

6.1

[23-0462](#)**Attachments:** [2023 Charity Plan Review Committee Recommendations](#)

Presenter: Brad Neff, Tax Administrator

Mr. Brad Neff stated we had the privilege of meeting with Council Members Bradley, Alvord and Stewart last week and provided them with a report. We had the opportunity to confer with representatives from IHC to review gifts to the communities primarily to see that entities, hospitals, and rest homes, had met their obligations under the standards of the tax commission. The recommendation of the committee is to approve all applicants and that the approval process can take place under item 7.

Board Member Stewart commented on his appreciation for the information and follow up request related to 340 B.

Board Member Bradley mentioned one thing came up and they all agreed on is their (IHC) move from the Avenues LDS hospital to down to the Sears property (located 800 S State St) that changes the demographic that will be surrounding them and asked if they had some plans in terms of addressing that new population that they will be seeing, i.e., homeless and others. Believed plans were mentioned.

Mr. Brad Neff, Tax Administrator, acknowledged plans. Commented they are preparing for that and understand the demographics affecting them and have great plans in place.

Board Member Bradley commented we need to follow up and keep encouraging them. It will be very valuable in that area.

Board Member Granato stated that having prior participation, commended IHC for their generosity and the amount they contribute to our City, our County, and what they put into helping the populations. Board Member Bradley always pushes for a little bit more and they always come back and bring a little bit more. They are excellent, excellent participants.

Mr. Brad Neff, Tax Administrator, added they discussed with them the contract for the jail, it is inflation indexed and used every year. Grateful for the extra money they provide for medical expenses for our jail population.

Chair Winder Newton mentioned they are going by Intermountain now not IHC. Asked Mr. Brad Neff, Tax Administrator about not requiring a motion on 6.1, but a motion on 7.1. He stated those properties that are under that charitable, hospital charity exemption, will be handled and voted on then.

Brad C. Johnson, Deputy District Attorney, clarified they are listed as 6.1, make sure the motion includes both.

7. EXEMPT PROPERTY RECOMMENDATIONS

7.1

[23-0455](#)

Attachments: [Continued Exemptions - Real Property](#)
[Continued Exemptions - Personal Property](#)
[Continued Exemptions - Motor Vehicles](#)
[Outstanding Annual Requests for Continued Exemptions](#)

Presenter: Chris Harding, Auditor

Board Member Bradshaw stated on his personal disclosure a non-restricted conflict as it relates to Best Friends Animal Society on the Personal Property Exemption list due to his being an employee of the organization. Wanted to disclose it and can vote since it is non-restricted.

A motion was made by Board Member Granato, seconded by Board Member Stewart, that this agenda item be approved. The motion carried by a unanimous vote.

7.2

[23-0456](#)

Attachments: [New Applications - Real Property and Personal Property](#)
[Application in Process - Real Property](#)

Presenter: Chris Harding, Auditor

A motion was made by Board Member Bradshaw, seconded by Board Member Stringham, that this agenda item be approved. The motion carried by a unanimous vote.

7.3

[23-0457](#)

Attachments: [Exempt Property Change Requests](#)

Presenter: Chris Harding, Auditor

A motion was made by Board Member Granato, seconded by Board Member Bradshaw, that this agenda item be approved. The motion carried by a unanimous vote.

7.4

[23-0458](#)

Attachments: [Exempt Property - Removals](#)

Presenter: Chris Harding, Auditor

A motion was made by Vice Chair Alvord, seconded by Board Member Stewart, that this agenda item be approved. The motion carried by a unanimous vote.

7.5

[23-0459](#)

Chair Winder Newton asked Mr. Chris Harding, Auditor, to explain item 7.5. Mr. Chris Harding, Auditor, replied this was discussed with the Tax Director to be a catch-all to make sure there was one final approval for all the discussion items.

Chair Winder Newton replied about doing a motion to give authorization for the Clerk of the Board of Equalization to implement decisions and stated it is giving a lot of power they are granting, unilaterally, with no information.

A motion was made by Board Member Granato, seconded by Board Member Theodore, that this agenda item be approved. The motion carried by a unanimous vote.

A motion was made by Board Member Granato, seconded by Board Member Theodore, that this agenda item be approved. The motion carried by a unanimous vote.

8. INFORMATIONAL ITEMS

8.1

[23-0463](#)

Attachments: [Report on IHC and Jail Agreement](#)

8.2

[23-0468](#)

Attachments: [042523 BoE Weekly Report](#)

8.3

[23-0451](#)