SALT LAKE COUNTY

2001 South State Street Salt Lake City, UT 84114 (385) 468-7500 TTY 711



Meeting Minutes

Tuesday, September 10, 2024 1:30 PM

N2-800

Board of Equalization

Board of Equalization

Meeting Minutes

September 10, 2024

1. CALL TO ORDER

Meeting was conducted by Board Member Harrison

Present Board Member Suzanne Harrison, Board Member Jim Bradley,

Board Member Dave Alvord, and Board Member Ann Granato

Absent Board Member Arlyn Bradshaw, Board Member Sheldon

Stewart, and Vice Chair Dea Theodore

Call In Chair Laurie Stringham, and Board Member Aimee Winder

Newton

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF BOE MINUTES

3.1 Acceptance of BoE minutes for August 27, 2024

<u>24-2051</u>

Attachments: 082724 BoE Minutes

Presenter: Chris Harding, Auditor

Board Member Aimee Winder Newton was absent for the vote

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

4. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

4.1 Approval of Assessor and Hearing Officer Recommendations

24-2063

<u>Attachments</u>: 091024 Weekly Counts

091024 BoE Weekly Report 091024 BoE Value Adjustments

Presenter: Brad Neff, Tax Administrator

Board Member Aimee Winder Newton was absent for the vote

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustment

24-2062

Attachments: 091024 Significant Adj Image

Presenter: Brad Neff, Tax Administrator

Board Member Aimee Winder Newton was absent for the vote

Board Member Bradley asked for detail.

Mr. Brad Neff, Tax Administrator, stated this property is an increase. The greenbelt status was removed. Incidentally, it also has a 100% exemption because it is State Assessed property and has no real tax implications.

Meeting Minutes

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

6. GREENBELT BOE ROLLBACK APPEALS

6.1 R&C Parry Family Properties, LLC Tax Year 2024

24-2049

Attachments: 33-10-451-018 WITHDRAW

33-15-200-001 WITHDRAW 33-15-381-001 WITHDRAW

Presenter: Brad Neff, Tax Administrator Action Requested: Approve withdrawals

Board Member Aimee Winder Newton was absent for the vote

Board Member Granato inquired when a property has been on greenbelt for a number of years and is sold for a building, is it required to pay rollback taxes for 3 or 4 years of what it would be assessed for had it not been on greenbelt.

Mr. Brad Neff, Tax Administrator, replied it is 4 years.

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

7. PERSONAL PROPERTY APPEALS

7.1 Personal Property Appeal - Recommended Action

24-2048

<u>Attachments</u>: <u>091024 Personal Property Recommended Action</u>

Presenter: Brad Neff, Tax Administrator Action Requested: Approve attached list

A motion was made by Board Member Granato, seconded by Board Member Bradley, to approve the attached list. The motion carried by a unanimous vote.

8. EXEMPT PROPERTY RECOMMENDATIONS

8.1 Recommendations on Exempt Property for Tax Year 2024

24-2046

Attachments: 091024 Exempt Property

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

Board Member Granato, asked if this correlated with the annual meeting where they come and present what they have done in services for the community, or is this something different.

Mr. Brad Neff, Tax Administrator, replied those are hospitals and nursing homes charity plans. These are typical charitable, religious and education exemptions.

A motion was made by Board Member Granato, seconded by Board Member Bradley, to approve the attached list. The motion carried by a unanimous vote.

ADJOURN

THERE BEING NO FURTHER BUSINESS to come before the Board of Equalization at this time, the meeting was adjourned.

CH	IRIS HARDING, Clerk of the Board of Eq	ualization
Ву		
	AUDITOR	