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 24-2051

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 <u>24-2063</u>

Attachments: 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

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.

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

<u>Attachments</u>: <u>33-10-451-018 WITHDRAW</u> <u>33-15-200-001 WITHDRAW</u> <u>33-15-381-001 WITHDRAW</u>

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

24-2062

24-2048

7.1 Personal Property Appeal - Recommended Action

Attachments: 091024 Personal Property Recommended Action

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.

CHRIS HARDING, Clerk of the Board of Equalization

By_

AUDITOR