

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, August 27, 2024

1:30 PM

Room N2-800

Board of Equalization

1. CALL TO ORDER

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

Absent Board Member Dave Alvord

Call In 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 June 11, 2024**[24-1828](#)

Attachments: [061124 BoE Minutes](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

Board Member Winder-Newton was absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member Harrison, 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**[24-2027](#)

Attachments: [082724 Weekly Counts](#)
[082724 BoE Weekly Report](#)
[082724 BoE Value Adjustments](#)

Presenter: Brad Neff, Tax Administrator

Board Member Winder-Newton was absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member Harrison, approve the attached list. The motion carried by a unanimous vote.

5. PERSONAL PROPERTY APPEALS

5.1 Personal Property Appeals - Recommended Actions[24-2016](#)

Attachments: [082724 Personal Property Recommended Actions](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Board Member Winder-Newton was absent for the vote.

A motion was made by Board Member Harrison, seconded by Board Member Stewart, approve the attached list. The motion carried by a unanimous vote.

6. EXEMPT PROPERTY RECOMMENDATIONS**6.1 Recommendations on Exempt Property for Tax Year 2024**[24-2017](#)

Attachments: [082724 Exempt Property](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

Action Requested: Approve attached list

Board Member Winder-Newton was absent for the vote.

A motion was made by Board Member Harrison, seconded by Vice Chair Theodore, approve the attached list. The motion carried by a unanimous vote.

7. DISCUSSION ITEMS

7.1 Proposed Amendment to BoE Administrative Rules[24-2018](#)

Attachments: [Summary of BoE Administrative Rule Changes](#)
[BoE Admin Rules Proposed Changes- Redlined- 2024](#)
[BoE Admin Rules Proposed Changes- Final Proposed- 2024](#)

Presenter: Brad Neff, Tax Administrator

Discussion/Direction

Board Member Bradley was absent for the vote.

Board Member Stewart inquired about a revision on the Board of Equalization Administrative Rules concerning emails having an option to opt-out or if this is just acknowledgment of the utilization of the email.

Mr. Brad Neff, Tax Administrator responded if an email is provided it will be used for notifications with exception of the final decision. It allows the Auditor's office to seek an email address from appellant.

Board Member Stewart iterated he was checking to see if there were certain requirements. He agreed the usage of email is more cost effective than mail.

Mr. Brad Johnson, Deputy District Attorney addressed there is a statute on the Notice of Property Valuation notices that has some opt-out provision to be followed. These are internal notices and there is an option to opt-out.

A motion was made by Board Member Stewart, seconded by Board Member Harrison, that this agenda item be approved. 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