

SALT LAKE COUNTY

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

Tuesday, April 15, 2025

1:30 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Board Member Suzanne Harrison, Board Member Arlyn Bradshaw, Board Member Aimee Winder Newton, Board Member Sheldon Stewart, Board Member Carlos Moreno, Chair Dea Theodore, Board Member Natalie Pinkney, and Board Member Ross Romero

Call In Vice Chair Laurie Stringham

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for April 8, 2025**[25-2808](#)

Attachments: [040825 BoE minutes](#)

Presenter: Chris Harding, Auditor

Board Member Harrison and Board Member Stringham were absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member Winder Newton, 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**[25-2812](#)

Attachments: [041525 Weekly Counts](#)
[041525 BoE Weekly Report](#)
[041525 BoE Value Adjustments](#)

Presenter: Brad Neff, Tax Administrator

Board Member Harrison and Board Member Stringham were absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member Bradshaw, to approve the attached lists. The motion carried by a unanimous vote.

5. LATE APPEALS

5.1 Late Appeals[25-2794](#)**Attachments:** [041525 Late Appeals](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

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

6. NON-PROFIT HOSPITALS & NURSING HOME EXEMPTIONS**6.1 Request for exemptions**[25-2795](#)

Presenter: Brad Neff, Tax Administrator

Mr. Brad Neff, Tax Administrator, stated that this item is informational only. He reported that the Charity Review Committee met with representatives from IHC and CommonSpirit and had a very productive meeting. One highlight from the discussion was the focus on crisis mental health care in the community. Mr. Neff noted that the Committee approved the charity care plans for each entity, particularly recognizing that the community contributions from IHC and CommonSpirit far exceed the property taxes they would otherwise owe. He expressed appreciation for their service and invited Board Members to share additional comments.

Board Member Stewart said it was great to include CommonSpirit in the review this year. He recalled that the process started about a year ago after he met with their CEO at Jordan Valley Hospital. He expressed appreciation for their progress and inclusion on the agenda.

Board Member Romero shared that as a first-time participant on the committee, it was enlightening to learn more about the charitable services provided. He encouraged the organizations to continue sharing information with council members. He noted the significant care being offered-especially in behavioral and youth mental health-and emphasized the importance of raising community awareness about these available resources.

7. EXEMPT PROPERTY RECOMMENDATIONS

7.1 Request for continued Exemptions with No Change in Use [25-2796](#)

Attachments: [2025 ARCE Real Property](#)
 [2025 ARCE Personal Property](#)
 [2025 ARCE Motor Vehicle](#)

Presenter: Chris Harding, Auditor

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

7.2 New Applications for Exemption - Real Property [25-2797](#)

Attachments: [New Applications - Real Property](#)

Presenter: Chris Harding, Auditor

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

7.3 Exempt Property - Renewals with changes [25-2815](#)

Attachments: [2025 ARCE with Changes](#)

Presenter: Chris Harding, Auditor

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

7.4 Exempt Property - Removals [25-2798](#)

Attachments: [Exempt Property - Removals](#)

Presenter: Chris Harding, Auditor

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

7.5 Exempt Property - Intent to Revoke[25-2800](#)**Attachments:** [Exempt Property - Intent to Revoke](#)

Presenter: Chris Harding, Auditor

Board Member Romero asked whether it's possible for an organization to file late and still be reconsidered for exemption.

Mr. Brad Johnson, Deputy District Attorney, responded that the process is specifically designed to allow late filers a chance to come into compliance and still qualify for the exemption.

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

7.6 Authorization for Clerk of the Board to Implement Decisions[25-2799](#)

A motion was made by Board Member Winder Newton, seconded by Board Member Bradshaw, to approve agenda items 7.1 through 7.5. 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