

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, December 12, 2023

2:00 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Board Member Suzanne Harrison, Board Member Jim Bradley, Board Member Arlyn Bradshaw, Board Member Ann Granato, and Board Member Sheldon Stewart

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF BOE MINUTES

3.1

[23-1173](#)

Attachments: [120523 BoE Minutes](#)

Presenter: Chris Harding, Auditor

Board Member Theodore was absent for the vote. Board Member Laurie Stringham was absent for the vote.

A motion was made by Board Member Bradshaw, 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

[23-1175](#)

Attachments: [121223 - Weekly Counts](#)
[121223 BoE Weekly Report](#)
[121223 BoE Value Adjustments](#)
[121223 Tax Relief Adjustments](#)

Presenter: Brad Neff, Tax Administrator

Board Member Theodore was absent for the vote.

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

5. EXEMPT PROPERTY RECOMMENDATIONS

5.1

[23-1169](#)**Attachments:** [121223 Exempt Property](#)

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

Board Member Theodore was absent for the vote.

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

6. GREENBELT BOE ROLLBACK APPEALS

6.1

[23-1167](#)**Attachments:** [121223 Greenbelt Rollback Appeal](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Mr. Brad Neff, Tax Administrator, presented the recommendation by a hearing officer to reinstate greenbelt and asked if there were any questions.

Board Member Stringham asked for more information.

Mr. Brad Neff, Tax Administrator, explained that the property was used for grazing and the owner moved machinery onto the property temporarily, but because of snow there were delays in moving the machinery back, and that coincided with the Assessor's visit which resulted in the removal from greenbelt. He stated that since then, the fencing has been put back up and grazing reestablished.

Board Member Theodore was absent for the vote.

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

7. PERSONAL PROPERTY APPEALS

7.1

[23-1157](#)

Attachments: [121223 Personal Property Recommended Action](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

A motion was made by Board Member Bradley, 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