

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, December 10, 2024

2:00 PM

N2-800

Board of Equalization

1. CALL TO ORDER

The meeting was conducted by Vice Chair Dea Theodore.

- Present** Board Member Suzanne Harrison, Board Member Arlyn Bradshaw, Board Member Dave Alvord, Board Member Ann Granato, and Vice Chair Dea Theodore
- Absent** Board Member Jim Bradley, and Board Member Sheldon Stewart
- 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 November 19, 2024 [24-2343](#)

Attachments: [111924 BoE minutes](#)

Presenter: Chris Harding, Auditor

A motion was made by Board Member Granato, 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 [24-2391](#)

Attachments: [121024 Weekly Counts](#)
[121024 BoE Weekly Report](#)
[121024 BoE Value Adjustments](#)

Presenter: Brad Neff, Tax Administrator

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustment [24-2392](#)

Attachments: [121024 Significant Adj Image](#)

Presenter: Brad Neff, Tax Administrator

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

6. LATE APPEALS**6.1 Late Appeals** [24-2374](#)

Attachments: [121024 Late Appeals](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Mr. Brad Neff, Tax Administrator, explained the historical practice of accepting late appeals under the category of extraordinary and unanticipated circumstances when taxpayers appeal the value of properties they purchased after the Notice of Valuation is mailed in July. He stated that the Board historically allowed these appeals to proceed because the new owners did not receive actual notice of the assessed value. He recommended that the Board continue to accept these late appeals.

Board Member Granato clarified that this issue occurs between July and November when a property is purchased and the new owner is unaware of both the value and the appeal deadline. Mr Neff confirmed that was correct.

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

7. PERSONAL PROPERTY APPEALS**7.1 Personal Property Recommended Action** [24-2364](#)

Attachments: [121024 Personal Property Recommended Action](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

A motion was made by Board Member Bradshaw, seconded by Board Member Harrison, 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

[24-2384](#)

Attachments: [121024 Exempt Property](#)

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

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.

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