

# **SALT LAKE COUNTY**

*2001 South State Street  
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## **Meeting Minutes**

**Tuesday, March 25, 2025**

**1:30 PM**

**AMENDED**

**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 Carlos Moreno, Chair Dea Theodore, and Board Member Natalie Pinkney

**Absent** Board Member Sheldon Stewart, and Board Member Ross Romero

**Call In** Vice Chair Laurie Stringham

**2. PUBLIC COMMENT**

There was no public comment

**3. LITIGATION UPDATE****3.1 Update**[25-2720](#)

Presenters: Tim Bodily, District Attorney & Brad Neff, Tax Administrator

Mr. Brad Neff, Tax Administrator, informed the Board that the District Attorney's office recently achieved significant victories in the Court of Appeals. The decisions have implications for the Board of Equalization and other related litigation. He saw this as a valuable opportunity to update the Board on the matters.

Mr. Tim Bodily, District Attorney, introduced himself to the new Board members, explained his role with the BOE, and proceeded to provide an update on the cases. In both cases, the Court upheld the Board's position that properties should be valued based on their highest and best use, defined as their current and actual use rather than a less productive alternative.

**4. APPROVAL OF BOE MINUTES****4.1 Acceptance of BoE minutes for March 11, 2025**[25-2707](#)

**Attachments:** [031125 BoE minutes](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

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. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

### 5.1 Approval of Assessor and Hearing Officer Recommendations

[25-2728](#)

**Attachments:** [032525 Weekly Counts](#)  
[032525 BoE Weekly Report](#)  
[032525 BoE Value Adjustments](#)  
[032525 Tax Relief Adjustment - Redacted](#)

Presenter: Brad Neff, Tax Administrator

Later in the meeting Board Member Newton inquired about the Tax Relief Adjustment.

Board Member Winder Newton inquired about a prior agenda item labeled "Veteran" and asked for clarification on its purpose.

Mr. Brad Neff, Tax Administrator, explained that certain tax relief programs include a disabled veteran exemption. Before applying the exemption, the property's value must first be determined. To ensure full transparency, the item was added to the agenda.

Board Member Winder Newton then asked whether the exemption was related to the facility being used for veterans' services or if there was a specific legal basis for it.

Mr. Brad Neff clarified that the exemption applies to a personal residence.

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.

## 6. APPROVAL OF SIGNIFICANT ADJUSTMENTS

### 6.1 Significant Adjustment

[25-2729](#)

**Attachments:** [032525 Significant Adj Image](#)

Presenter: Brad Neff, Tax Administrator

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.

**7. LATE APPEALS****7.1 Late Appeals**[25-2718](#)

**Attachments:** [032525 - Late Appeals](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

A motion was made by Board Member Winder Newton, 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**[25-2719](#)

**Attachments:** [032525 Exempt Property](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

Action Requested: Approve attached list

A motion was made by Board Member Pinkney, 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