

**Salt Lake County
Board of Equalization Meeting**

Tuesday, December 6, 2022

3:45 PM

Council Conference Room N2-800

Upon request and with three working days' notice, Salt Lake County will provide free auxiliary aids and services to qualified individuals (including sign language interpreters, alternative formats, etc.). For assistance, please call (385) 468-7243 – TTY 711.

Members of the Board of Equalization may participate electronically. Meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.

This meeting will be simulcast electronically via Webex Events. Agendas, audio live-streams and recordings, can be accessed at slco.legistar.com. and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/slco/onstage/g.php?MTID=ece1468f500b8cde5cdb6c9b69b070f51>

Individuals wishing to comment electronically must access the meeting using the Webex link above by the beginning of the "Citizen Public Input" portion of the meeting. Comments will be limited to three minutes per individual unless otherwise approved by the Board. If an individual is unable to attend the meeting via Webex, they may email their comments to propertytaxappeals@slco.org by 10:00 AM the day of the meeting to have those comments distributed to the Board and read into the record at the appropriate time.

The first time you join via the link may take longer to get through the set-up steps. Please plan accordingly. Mobile phones must choose "Call-in" as the audio connection to support the Webex Event format.

Please include "Resident" ahead of your first name when you join the meeting or you will not be identified as wanting to give comment.

**This website has helpful tips for using Webex for Events:
<https://help.webex.com/ld-7srjxs-CiscoWebexEvents/Webex-Events>**

1. **Citizen Public Input**
(Comments are limited to 3 minutes unless otherwise approved by the Board).

2. **Approval of BoE minutes**

Presenter: Chris Harding, Auditor
Acceptance of BoE minutes for November 22, 2022

3. **Approval of Assessor and Hearing Officer Recommendations**
3.1 BoE Appeals

Presenter: Brad Neff, Tax Administrator
E-69 Hearing Officer recommendation to Deny
J-26 Dismissal for lack of evidence
C-20 Assessor recommendation to Adjust
S-21 Assessor Stipulation
U-10 Hearing Officer recommendation to Adjust using Assessor's recommended value
L-7 Dismissal for failure to meet late-appeal guidelines
W-4 Withdrawn by appellant
H-1 Hearing Officer recommendation to Adjust
Count 158

3.2 BoE Appeal with Tax Relief

Presenter: Brad Neff, Tax Administrator
U-1 Hearing Officer recommendation to Adjust using Assessor's recommended value
Count 1 (See attached sheet)

4. **Exempt Property Recommendations**

Presenter: Chris Harding, Auditor
See attached list for Parcel #'s and explanations.
Y-2 Approve exemption
Y-3 Exemption corrections to tax system
Z-1 Not owned by Non-Profit entity
Z-2 Leased to for profit entity
Action Requested: Approve attached list

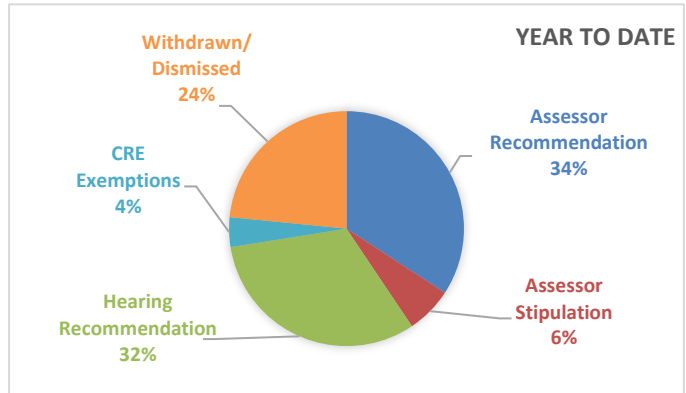
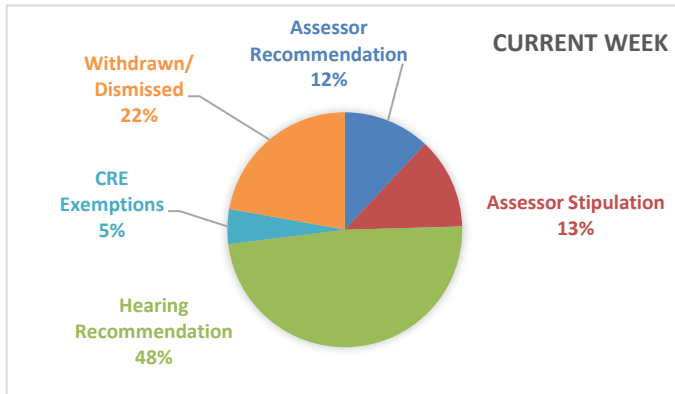


2022 Board of Equalization

Weekly Report

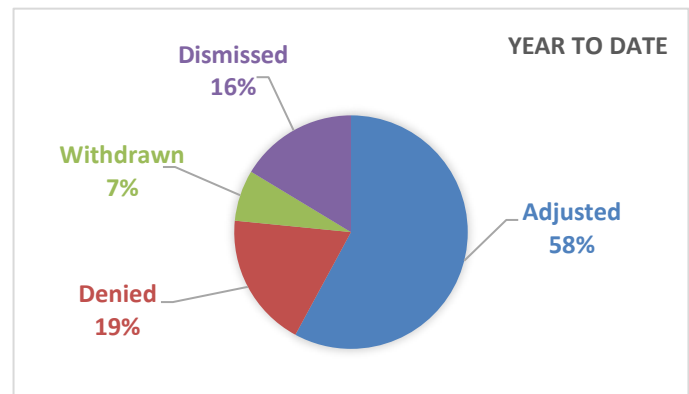
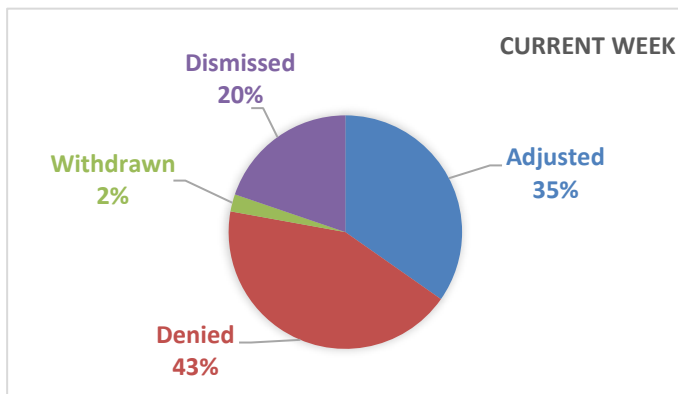
Tuesday, December 6, 2022

RECOMMENDATION SUMMARY



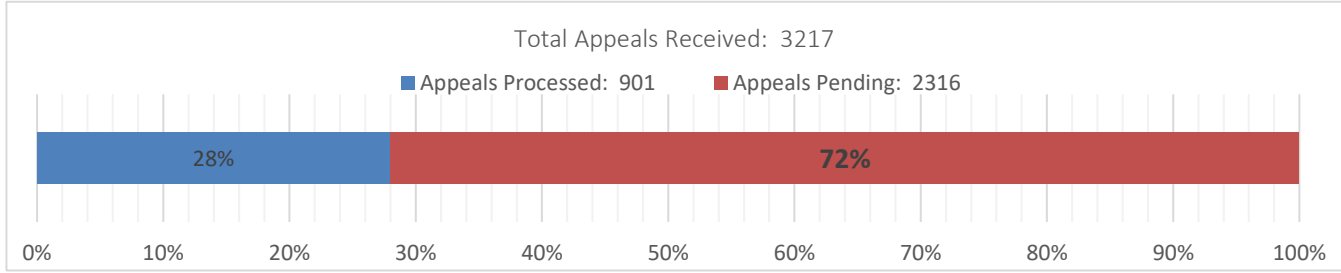
	Current Week	Year to Date
Assessor Recommendation	20	251
Assessor Stipulation	21	47
Hearing Recommendation	81	234
Hearing Stipulation	0	0
CRE Exemptions	8	30
Withdrawn/Dismissed	37	172
TOTAL APPEALS	167	734

ACTION SUMMARY

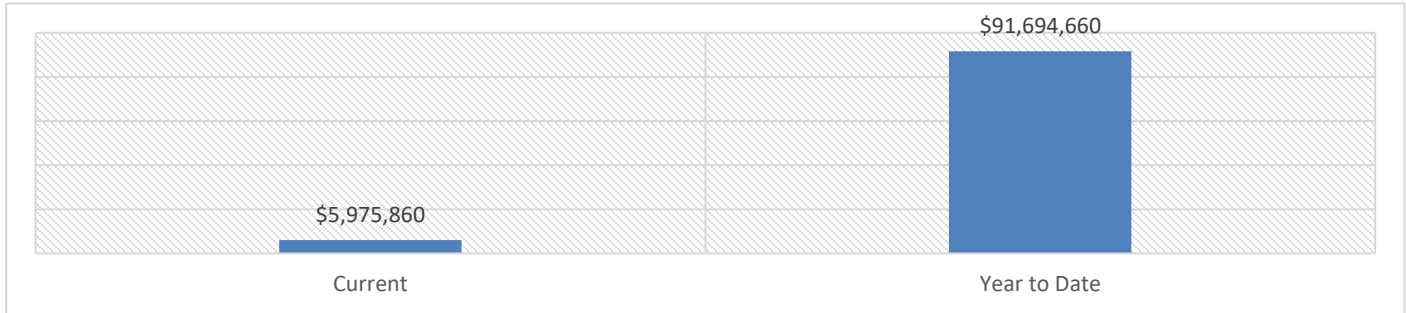


	Current Week	Year to Date
Adjusted	58	425
Denied	72	137
Withdrawn	4	52
Dismissed	33	120
TOTAL APPEALS	167	734

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: November 30, 2022 - 21:30:33

Changes in taxpayer names, property location & mailing addresses are updated by other Salt Lake County offices upon proper filing by taxpayers.

MARKET VALUE CHANGES > +/- \$250,000 Full Market Value

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current	Sum Proposed	Amount Changed	% Changed
					Full Market Value	Full Market Value		
15-30-126-014-0000	STONEBRIDGE HOLDINGS III, LLC	2783 S LEADERSHIP CT	566 - Office	S - Assessor Stipulation	\$ 19,835,900	\$ 17,033,500	\$ (2,802,400)	-14%
22-18-151-010-0000	LHM MUR, LLC	5650 S STATE ST	514 - Auto Dealership	S - Assessor Stipulation	\$ 19,539,400	\$ 18,621,000	\$ (918,400)	-5%
22-07-157-005-0000	MURRAY CITY	118 E VINE ST	575 - Retail Store	C - Assessor Recommendation	\$ 453,400	\$ 83,000	\$ (370,400)	-82%

Total Parcels: 3