

# SALT LAKE COUNTY

*2001 So. State Street  
Salt Lake City, UT 84114  
(385) 468-7200 TTY 711*



## Meeting Minutes

**Tuesday, January 3, 2023**

**3:45 PM**

**Council Conference Room, N2-800**

**Board of Equalization**

Present	Chair Aimee Winder Newton
Present	Board Member Laurie Stringham
Present	Board Member Jim Bradley
Present	Board Member Ann Granato
Call In	Board Member Arlyn Bradshaw
Present	Board Member Dea Theodore
Absent	Board Member Dave Alvord
Present	Board Member Sheldon Stewart
Present	Board Member Suzanne Harrison

**Presenter(s):** See each Agenda item below for presenter

*Chair Winder Newton opened the meeting asking for an introduction from each presenter to tell a little about themselves and their roles with the Board of Equalization for the new Council Members.*

**1. Citizen Public Input**

(Comments are limited to 3 minutes unless otherwise approved by the Board). *Steve Van Maren had no comment*

**2. Approval of BoE minutes**

Presenter: Chris Harding, Auditor, Clerk of the Board of Equalization  
Acceptance of BoE minutes for December 6, 2022

*Board Member Stringham made a motion, seconded by Board Member Stewart, to approve this agenda item. The motion carried unanimously.*

**3. Approval of Assessor and Hearing Officer Recommendations**

**3.1 BoE Appeals**

Presenter: Brad Neff, Tax Administrator  
J-95 Dismissal for lack of evidence  
E-69 Hearing Officer recommendation to Deny  
C-43 Assessor recommendation to Adjust  
S-38 Assessor Stipulation  
U-38 Hearing Officer recommendation to Adjust using Assessor's recommended value  
L-30 Dismissal for failure to meet late-appeal guidelines  
W-22 Withdrawn by appellant  
H-2 Hearing Officer recommendation to Adjust  
**Count 337**

*Brad Neff, Tax Administrator, there are 2 clerical errors he would like to pull for parcels 09-31-203-023-0000 and 15-30-402-040-0000. Both would have come under the category of "U" Hearing Officer recommendation to Adjust using Assessors recommended value, changing that count to 36 for total of 335 seeking approval.*

*Board Member Granato made a motion, seconded by Board Member Stringham, to approve this agenda item. The motion carried unanimously.*

**3.2 BoE Appeals with Tax Relief**

Presenter: Brad Neff, Tax Administrator  
S-1 Assessor Stipulation  
U-1 Hearing Officer recommendation to Adjust using Assessor's recommended value  
**Count 2 (See attached sheet)**

*Board Member Stringham made a motion, seconded by Board Member Granato, to approve this agenda item. The motion carried unanimously.*

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#### 4. Approval of Significant Adjustments

Presenter: Brad Neff, Tax Administrator

- 21-10-379-034 Legacy Plaza at 54<sup>th</sup>, LLC 1758 W 5400 S  
\$4,370,900 to \$3,047,100 Value Change: \$1,323,800 30% change Vacant Land-Comm S-1
- 27-15-451-039 SLD, LLC 10949 S Redwood Rd  
\$6,100,300 to \$4,500,000 Value Change: \$1,600,300 26% change Restaurant S-1

**Count 2**

*Board Member Granato made a motion, seconded by Board Member Stringham, to approve this agenda item. The motion carried unanimously.*

#### 5. Personal Property Appeal

Presenter: Brad Neff, Tax Administrator

Paypal, Inc # 176285 Tax Year 2022

**Action Requested: Approve attached Stipulation & Agreement**

*Board Member Granato made a motion, seconded by Board Member Bradley, to approve this agenda item. The motion carried unanimously.*

#### 6. Exempt Property Recommendations

Presenter: Chris Harding, Auditor / Clerk of the Board of Equalization

See attached list for Parcel/Acct #'s and explanations.

Y-2 Exemption granted

Y-5 Removal of exemption – Property Sold

Z-3 Property not used exclusively for educational purposes

**Action Requested: Approve attached list**

*Board Member Granato made a motion, seconded by Board Member Stringham, to approve this agenda item. The motion carried unanimously.*

#### 7. Next scheduled BoE meeting – January 31, 2023