# **SALT LAKE COUNTY**

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



**Meeting Minutes** 

Tuesday December 7, 2021 3:45 PM

Council Chambers, N1-110

**Board of Equalization** 

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**Meeting Minutes** 

**December 7, 2021** 

**Present** Chair Steve DeBry

Council Member Laurie Stringham

Council Member Jim Bradley Council Member Arlyn Bradshaw

Council Member Dave Alvord

Council Member Aimee Winder Newton

Council Member Ann Granato
Council Member Dea Theodore
Council Member Richard Snelgrove

Presenter: Brad Neff, Property Tax Administrator, Council

### 1. Citizen Public Input

(Comments are limited to 3 minutes unless otherwise approved by the Council). None

### 2. Approval of BoE minutes

Acceptance of BoE minutes for November 23, 2021

Council Member Snelgrove made a motion, seconded by Council Member Winder Newton, to approve this agenda item. The motion carried unanimously.

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

#### 3.1 BoE Appeals

- W-67 Withdrawn by appellant
- C-46 Assessor recommendation to Adjust
- J-46 Dismissal for lack of evidence
- S-10 Assessor Stipulation. Parcel 33-08-377-008 was pulled from Agenda leaving the count S-9
- E-3 Hearing Officer Recommendation to Deny
- U-3 Hearing Officer Recommendation to Adjust
- L-2 Dismissal for failure to meet late appeal guidelines

#### Count 177 Count changes to 176

Council Member Bradshaw made a motion, seconded by Council Member Granato, to approve this agenda item. The motion carried unanimously.

#### 3.2 BoE Appeal with Tax Relief

S-1 Assessor Stipulation

Count 1 (See attached sheet)

Council Member Bradshaw questioned why this was not in the usual Assessor Stipulation format. There was no parcel number or information for him to vote on and no copies were provided. It was decided by Brad Neff to remove this Agenda item. No vote was taken.

#### 4. Approval of Significant Adjustments

- 15-33-129-069-4001 West Valley Office Holdings, LLC 2787 W 3500 S \$55,895,100 to \$41,308,200 Value Change: \$14,586,900 26% change Office S-1
- 15-34-377-033 BWF Stay SV Property Owner, LLC 1812 W 4100 S \$1,102,900 to \$5,749,900 Value Change: \$4,647,000 421% change Vacant Lot-MH S-1
- 16-03-100-004-2001 University of Utah Research Foundation 295 S Chipeta Way \$66,001,900 to \$94,827,500 Value Change: \$28,825,600 44% change Office C-1

#### Count 3

Council Member Winder Newton made a motion, seconded by Council Member Granato, to approve this agenda item. The motion carried unanimously.

#### 5. Exempt Property – New Applications

See attached list for Parcel #'s and explanations.

Y-2 Exemption granted or Property Sold

Z-2 Exemption Denied

Action Requested: Approve attached list - Count 4

Council Member Granato made a motion, seconded by Council Member Snelgrove, to approve this agenda item. The motion carried unanimously.

## 6. Greenbelt 2020 BoE rollback appeal – Clerical correction

33-22-151-002 Butterfield, Shirley, LTD & Scenic Development

Action Requested: Approve attached spreadsheet and letters

Council Member Winder Newton made a motion, seconded by Council Member Alvord, to approve this agenda item. The motion carried unanimously.

#### 7. Litigation - Closed Session

Walmart

Council Member Winder Newton made a motion, seconded by Council Member Snelgrove, to go into Closed Session. Council Member Winder Newton made a motion, seconded by Council Member Debry to end the Closed Session.

Council having been briefed in closed session on the offer of a settlement with Walmart Corporation. Council Member Bradshaw made a motion that the Council reject the offer. Seconded by Council Member Winder Newton, to approve this agenda item. The motion carried unanimously.