

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, April 16, 2024

3:30 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Chair Laurie Stringham, Board Member Suzanne Harrison, Board Member Jim Bradley, Board Member Arlyn Bradshaw, Board Member Dave Alvord, Board Member Aimee Winder Newton, Board Member Ann Granato, Board Member Sheldon Stewart, and Vice Chair Dea Theodore

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for March 19, 2024**[24-1520](#)

Attachments: [031924 BoE Minutes](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

A motion was made by Board Member Stewart, 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**[24-1599](#)

Attachments: [041624 Weekly Counts](#)
[041624 BoE Weekly Report](#)
[041624 BoE Value Adjustments](#)

Presenter: Brad Neff, Tax Administrator

A motion was made by Board Member Winder Newton, 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 Adjustments**[24-1600](#)

Attachments: [041624 Significant Adj. Image](#)

Presenter: Brad Neff, Tax Administrator

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

6. GREENBELT BOE ROLLBACK APPEALS**6.1 Brimhall, Yvette & James TR TC#8633 Tax Year 2023**[24-1574](#)

Attachments: [041624 Greenbelt Rollback Appeal](#)

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.

7. PERSONAL PROPERTY APPEALS**7.1 Personal Property Recommended Action**[24-1582](#)

Attachments: [041624 Personal Property Recommended Action](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Mr. Brad Neff, Tax Administrator, presented the personal property recommendation. He explained that the taxpayer has multiple sites and is seeking to aggregate the \$25,000 exemption. Based on the DA's advice, the recommendation is to deny.

Chair Stringham asked whether it was typical for a property owner to try to get the \$25,000 exemption on multiple sites.

Mr. Brad Neff, Tax Administrator, said that it does happen and that the law is not clear. He explained that there is a good chance the taxpayer will appeal to the State Tax Commission, which could provide clarity on the issue.

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. CHARITY PLAN REVIEW COMMITTEE

8.1 Recommendations from Charity Plan Review Committee[24-1587](#)

Attachments: [2024 Charity Plan Review Committee Recommendations Report on IHC and Jail Agreement](#)

Presenter: Brad Neff, Tax Administrator

Mr. Brad Neff, Tax Administrator, noted that Board Member Granato served on the Charity Plan Review Committee and not Board Member Alvord and that a correction was needed on the attachment for this item.

Mr. Neff then summarized the Committee's discussion and noted that the Committee's focus was primarily on the gift to the community that these organizations provide. In all cases, the gift to the community was much greater than the potential property tax liability. Looking at charity care alone for IHC, the amounts were three to four times the amount of the tax. While the standards allow that Medicare unreimbursed discounts can be included in calculating the gift to the community, the Committee prefers to look at pure charity care, which meets the standard without including Medicare discounts.

Mr. Neff then noted that the IHC jail contract, which was originally proposed 8 to 10 years ago by Councilman Bradley, is ongoing, and that with the inflation adjustment now totals over \$240,000. He also noted that discussions with IHC are ongoing regarding ways they can help the jail and other county entities.

Mr. Neff stated that there is a pending application from Catholic Health Initiatives and that they will need to submit a charity plan.

Board Member Granato added that the contribution of these organizations is very important to the community. She thanked IHC and the other entities and asked Mr. Neff to provide the dollar amount of their services.

Mr. Neff, Tax Administrator, stated that IHC, not including Primary Children's Hospital, contributed \$76 million in charity care while the property tax was \$26 million. Primary Children's Hospital contributed \$23

million while the property tax was \$6 million.

Board Member Granato stated that those numbers were an indication of the service our community receives and expressed her appreciation.

Board Member Bradley stated that this will be the last year he will participate on the Board and that he recalled when the County Commission heard these matters directly. He said that he used to be antagonistic about giving IHC a tax break, but that he was converted and realized the County was getting a good deal. He noted that the legislature helped by passing a law that provided clarity. He then noted that he looks forward to these discussions and believes the members of these organizations are wonderful people who have contributed a great deal to the community.

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

9. EXEMPT PROPERTY RECOMMENDATIONS

9.1 Request for continued Exemptions with No Change in Use

[24-1590](#)

Attachments: [Continued Exemption - Real Property](#)
 [Continued Exemptions - Personal Property](#)
 [Continued Exemptions - Motor Vehicles](#)
 [Outstanding Annual Requests for Continued Exemption](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

Mr. Richard Jaussi, Chief Deputy Auditor, presented the recommendations for items 9.1 through 9.5 and noted that while there were 13 organizations that did not complete their annual requests at the time the agenda was set, some of them have already contacted us in the last few days and the others will have 30 days to comply. He also noted that processing the exemptions is a sizable task and thanked Terrie Sherbon for her work.

9.2 New Applications for Exemption - Real Property and Personal Property [24-1592](#)

Attachments: [New Applications - Real Property and Personal Property Applications in Process - Real Property](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

9.3 Exempt Property Change Requests [24-1593](#)

Attachments: [Exempt Property Change Requests](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

9.4 Exempt Property - Removals [24-1595](#)

Attachments: [Exempt Property - Removals](#)

Presenter, Richard Jaussi, Chief Deputy Auditor

9.5 Authorization for Clerk of the Board to Implement Decisions [24-1596](#)

Board Member Bradshaw declared that he is an employee of Best Friends Animal Society which has a request for exemption and that his conflict is unrestricted because he does not receive personal monetary benefit.

A motion was made by Board Member Bradley, seconded by Board Member Granato, that agenda items 9.1 through 9.5 be approved. 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