

SALT LAKE COUNTY

*2001 South State Street
Salt Lake City, UT 84114
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Meeting Minutes

Tuesday, March 19, 2024

3:45 PM

N2-800

Board of Equalization

1. CALL TO ORDER**2. PUBLIC COMMENT**

There was no public comment.

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

Absent Board Member Suzanne Harrison, and Board Member Dave Alvord

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for March 5, 2024**[24-1471](#)

Attachments: [030524 BoE Minutes](#)

Presenter: Chris Harding, Auditor

Board Member Bradley and Vice Chair Theodore were absent for the vote.

A motion was made by Board Member Granato, seconded by Board Member Winder Newton, 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**[24-1493](#)

Attachments: [031924 Weekly Counts](#)
[031924 BoE Weekly Report](#)
[031924 BoE Value Adjustments](#)
[031924 Tax Relief Adjustments - Redacted](#)

Presenter: Brad Neff, Tax Administrator

Board Member Bradley and Vice Chair Theodore were absent for the vote.

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS**5.1 Significant Adjustments**[24-1492](#)

Attachments: [031924 Significant Adj. Image](#)

Presenter: Brad Neff, Tax Administrator

Board Member Bradley and Vice Chair Theodore were absent for the vote.

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. EXEMPT PROPERTY RECOMMENDATIONS**6.1 Recommendations on Exempt Property for Tax Year 2023**[24-1485](#)

Attachments: [031924 Exempt Property](#)

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

Vice Chair Theodore was absent for the vote.

A motion was made by Board Member Granato, seconded by Board Member Winder Newton, to approve the attached list. The motion carried by a unanimous vote.

7. DISCUSSION ITEM

**7.1 Supreme Court Decision regarding access interruption [24-1487](#)
appeals in 2020 tax year.**

Attachments: [Larry H. Miller Theatres v. Tax Commission, SLCo BOE](#)

Presenter: Brad Neff, Tax Administrator

Discussion/Direction

Mr. Brad Neff, Tax Administrator, summarized that during the pandemic year there were appeals filed based on Access Interruption. The District Attorney recommended the Board take the position that the Access Interruption language statutes were inapplicable because the pandemic is not specifically mentioned as one of the events to which the statute applies.

These appeals were added to other counties that filed to the Tax Commission who ruled in our favor. The appeals were then subsequently appealed to the Supreme court and were sustained.

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