

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, February 25, 2025

1:30 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Board Member Suzanne Harrison, Board Member Arlyn Bradshaw, Board Member Aimee Winder Newton, Board Member Sheldon Stewart, Board Member Carlos Moreno, Chair Dea Theodore, Vice Chair Laurie Stringham, Board Member Natalie Pinkney, and Board Member Ross Romero

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for January 28, 2025**[25-2605](#)

Attachments: [012825 BoE minutes](#)

Presenter: Chris Harding, Auditor

Board Member Bradshaw, Board Member Romero and Board Member Harrison were absent for the vote.

A motion was made by Board Member Stewart, 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 Assesor and Hearing Officer Recommendations**[25-2630](#)

Attachments: [022525 Weekly Counts](#)
[022525 BoE Weekly Report](#)
[022525 BoE Value Adjustments](#)
[022525 Tax Relief Adjustment - Redacted](#)

Presenter: Brad Neff, Tax Administrator

Board Member Romero and Board Member Harrison were absent for the vote.

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustments[25-2631](#)

Attachments: [022525 Significant Adj Image](#)

Presenter: Brad Neff, Tax Administrator

Board Member Harrison was absent for the vote.

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

6. LATE APPEALS**6.1 Late Appeals**[25-2615](#)

Attachments: [022525 Late Appeals](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Board Member Stewart inquired why two of the decisions were made differently.

Mr. Brad Neff, Tax Administrator replied that they fit into guidelines from a State Tax Commission rule. They are factual errors narrowly defined by the rule.

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

7. PERSONAL PROPERTY APPEALS**7.1 Personal Property Recommended Actions**[25-2612](#)

Attachments: [022525 Personal Property Recommended Actions](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

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

8. EXEMPT PROPERTY RECOMMENDATIONS

8.1 Recommendations on Exempt Property for Tax Year 2024[25-2611](#)

Attachments: [022525 Exempt Property](#)

Presenter: Chris Harding, Auditor

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.

9. DISCUSSION ITEMS

9.1 Selection of 3 members for the Charity Plan Review [25-2614](#)
Committee

Presenter: Brad Neff, Tax Administrator

Discussion/Direction

Mr. Brad Neff, Tax Administrator, stated that an exemption hearing is held annually, and this year's hearing is scheduled for April 15th. Hospitals and nursing homes fall under a separate exemption category and are required to provide a charity plan for review. Additionally, they must confer with the Board of Equalization to discuss their charity plan and proposed charitable activities. Jim Bradley was a long-time participant in this process. Three members are needed for the hearing. A meeting will be scheduled with the applicants, including IHC, CommonSpirit, and several nursing homes.

Board Member Stewart offered to participate in the meeting as long as it could be scheduled around his availability. Board Member Winder Newton mentioned that meetings are typically held on Tuesdays and agreed that Board Member Stewart would be a good choice. She also reflected on Jim Bradley's contributions when he served, noting that he always pushed for more community involvement, which she greatly appreciated. Mr. Brad Neff, Tax Administrator, informed the new council members that years ago, Jim Bradley helped negotiate an agreement with IHC to provide additional medical services to inmates at the jail. This ongoing contract includes an annual escalator provision and is currently about \$240,000 per year.

Board Member Stewart shared that in his discussions with CommonSpirit, he met with them a couple of times-about two years ago-and found them eager to contribute similarly. He noted their strong commitment to community involvement and their excellent liaison.

Mr. Neff, Tax Administrator, added that he has been in contact with representatives from CommonSpirit over the past two weeks, and they have expressed their willingness to participate.

Board Member Romero asked how many meetings were being planned for the committee.

Mr. Neff, Tax Administrator, responded that he hopes to hold a single meeting lasting approximately 1.5 to 2 hours, during which hospitals would meet with the Board.

Board Member Romero expressed his willingness to participate. Board Members Stewart and Winder Newton agreed that he would be a great fit. Board Member Pinkney also volunteered.

A motion was made by Board Member Winder Newton, seconded by Board Member Bradshaw, that the Council appoint Board Members Stewart, Romero, and Pinkney as the three members of the Charity Plan Review Committee. 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