

SALT LAKE COUNTY

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

Tuesday, January 28, 2025

2:00 PM

Room N2-800

Board of Equalization

1. CALL TO ORDER

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

Call In Board Member Aimee Winder Newton, and Board Member Sheldon Stewart

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for January 7, 2025**[25-2486](#)

Attachments: [010725 BoE Minutes](#)

Presenter: Chris Harding, Auditor

Board Member Harrison and Board Member Winder Newton were absent for the vote.

A motion was made by Board Member Bradshaw, seconded by Vice Chair Stringham, 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**[25-2497](#)

Attachments: [012825 Weekly Count](#)
[012825 BoE Weekly Report](#)
[012825 BoE Value Adjustments](#)
[012825 Tax Relief Adjustment - Redacted](#)

Presenter: Brad Neff, Tax Administrator

Board Member Winder Newton was absent for the vote.

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

5. LATE APPEALS

5.1 Late Appeals[25-2482](#)

Attachments: [012825 Late Appeals](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached list

Board Member Winder Newton was absent for the vote.

A motion was made by Board Member Bradshaw, seconded by Vice Chair Stringham, to approve the attached list. The motion carried by a unanimous vote.

6. EXEMPT PROPERTY RECOMMENDATIONS**6.1 Recommendations on Exempt Property for Tax Year 2024**[25-2460](#)

Attachments: [012825 Exempt Property](#)

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

A motion was made by Board Member Harrison, seconded by Vice Chair Stringham, to approve the attached list. The motion carried by a unanimous vote.

7. GREENBELT BOE ROLLBACK APPEALS

7.1 Greenbelt Rollback Late appeal - Dismiss for filing after [25-2484](#) deadline

Attachments: [012825 Greenbelt Rollback Late appeal](#)

Presenter: Brad Neff, Tax Administrator

Action Requested: Approve attached recommendation

Board Member Romero asked if it can be resubmitted.

Mr. Brad Neff, Tax Administrator, explained that it cannot be done due to the hard deadline. These appeals are handled differently from most valuation appeals. While late appeals may be accepted if they meet specific exceptions, those exceptions do not apply to greenbelt appeals.

Board Member Romero stated any appeal for a greenbelt denial based on this criteria of missed deadline can appeal to the Utah State Tax Commission if they desire.

A motion was made by Vice Chair Stringham, seconded by Board Member Harrison, that this agenda item 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