



SALT LAKE COUNTY

Board of Equalization

Meeting Agenda

2001 So. State Street
Salt Lake City, UT 84114

Tuesday, June 17, 2025

1:30 PM

Room N2-800

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Meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.

This meeting will be simulcast via Webex so the public and members of the Board may participate electronically. The link to access the Cisco Webex is listed below. The Board will also broadcast live-streams of its meetings on Facebook Live, which may be accessed at <http://www.facebook.com/slccouncil/>.

Cisco Webex link:

<https://slco.webex.com/weblink/register/r5e44b29a29b159c7c0cbda745bfc760>

Further instructions about participating in this meeting can be found at <https://slco.org/council/agendas-minutes/>. Minutes and recordings of past Board Meetings can be found at <https://saltlakecounty.portal.civicclerk.com/>.

1. CALL TO ORDER

2. PUBLIC COMMENT

3. APPROVAL OF MINUTES

Acceptance of BoE minutes for May 6, 2025

3.1 Acceptance of BoE minutes for May 6, 2025

25-244

Presenter: Chris Harding, Auditor
(Less than 5 minutes)

Discussion - Vote Needed

Attachments:

1. 050625 BoE minutes

4. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

4.1 Approval of Assessor and Hearing Officer Recommendations

25-242

Presenter: Brad Neff, Tax Administrator
(Less than 5 minutes)

Discussion - Vote Needed

Attachments:

1. 061725 Weekly Counts
2. 061725 BoE Weekly Report
3. 061725 BoE Value Adjustments

5. EXEMPT PROPERTY RECOMMENDATIONS**5.1 Recommendations on Exempt Property for Tax Year 2025**

25-229

Presenter: Chris Harding, Auditor
(Less than 5 minutes)

Discussion - Vote Needed

Attachments:

1. 061725 Exempt Property

6. GREENBELT ROLLBACK APPEAL**6.1 Olympia Ranch, LLC 26-26-301-014 Tax Year 2024 - Approve withdrawal**

25-241

Presenter: Brad Neff, Tax Administrator

(Less than 5 minutes)

Discussion - Vote Needed

Attachments: None

ADJOURN

SALT LAKE COUNTY

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



Meeting Minutes

Tuesday, May 6, 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 Carlos Moreno, Chair Dea Theodore, Vice Chair Laurie Stringham, Board Member Natalie Pinkney, and Board Member Ross Romero

Call In Board Member Sheldon Stewart

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF BOE MINUTES**3.1 Acceptance of BoE minutes for April 29, 2025**[25-2889](#)

Attachments: [042925 BoE minutes](#)

Presenter: Roswell Rogers, Senior Advisor

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

A motion was made by Board Member Bradshaw, seconded by Board Member Pinkney, 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**[25-2887](#)

Attachments: [050625 Weekly Counts](#)
[050625 BoE Weekly Report](#)
[050625 BoE Value Adjustments](#)

Presenter: Brad Neff, Tax Administrator

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.

5. EXEMPT PROPERTY RECOMMENDATIONS

5.1 Recommendations on Exempt Property for Tax Year 2025[25-2876](#)**Attachments:** [050625 Exempt Property](#)

Presenter: Roswell Rogers, Senior Advisor

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.

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

COUNT	CODE	TYPE OF RECOMMENDATION
	C	Assessor recommendation to Adjust
	D	Assessor recommendation to Deny
1	E	Hearing officer recommendation to Deny
	H	Hearing officer recommendation to Adjust
	J	Dismissal for lack of evidence
	L	Dismissal for failure to meet late-appeal guidelines
	S	Assessor Stipulation
	T	Hearing officer Stipulation
1	U	Hearing officer recommendation to Adjust using Assessor's recommended value
1	Y	Exemption Granted or Property Sold
Total Count: 3		

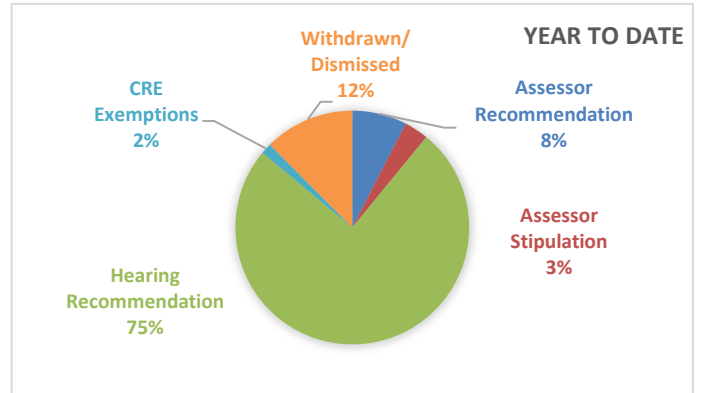
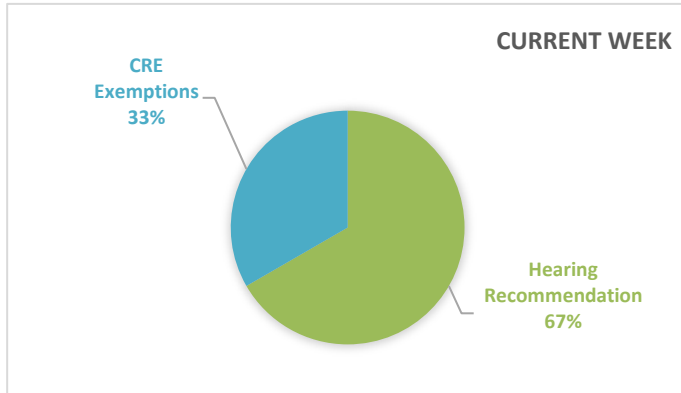


2024 Board of Equalization

Weekly Report

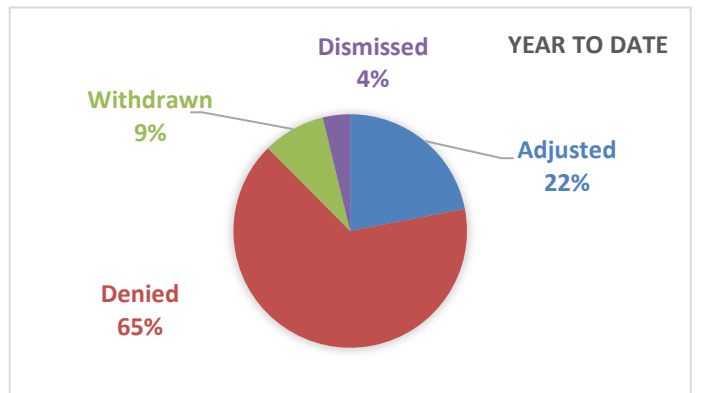
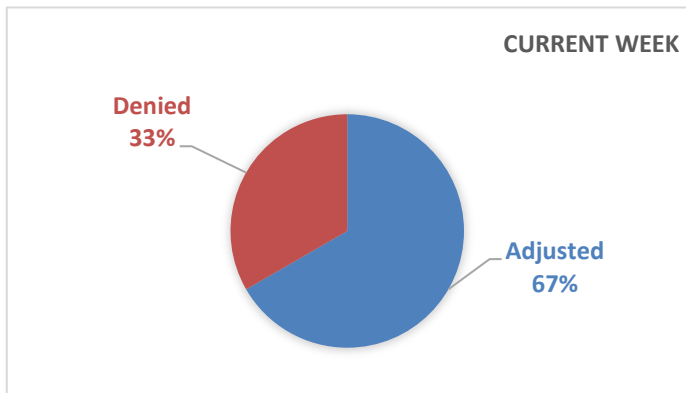
Tuesday, June 17, 2025

RECOMMENDATION SUMMARY



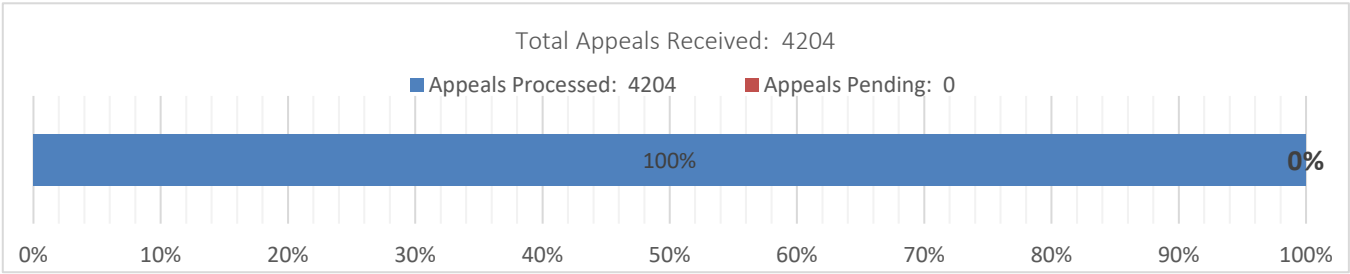
	Current Week	Year to Date
Assessor Recommendation	0	318
Assessor Stipulation	0	141
Hearing Recommendation	2	3156
Hearing Stipulation	0	0
CRE Exemptions	1	63
Withdrawn/Dismissed	0	523
TOTAL APPEALS	3	4201

ACTION SUMMARY

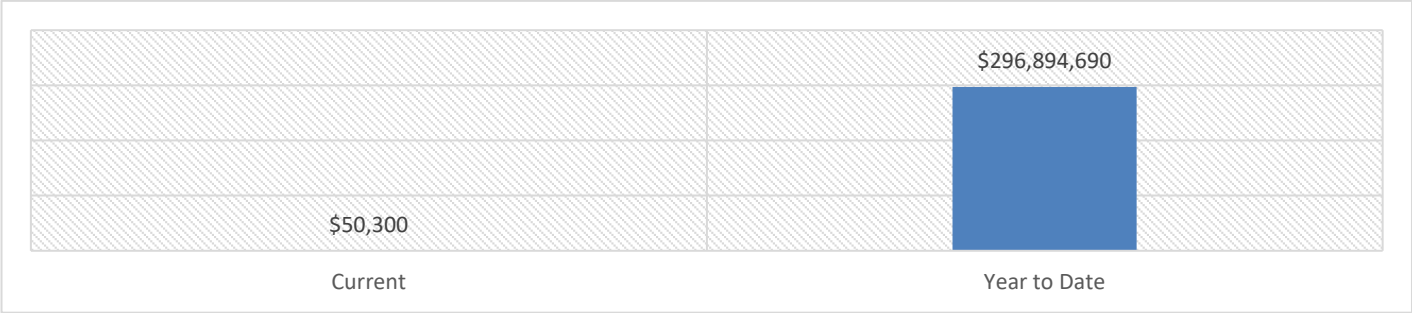


	Current Week	Year to Date
Adjusted	2	923
Denied	1	2755
Withdrawn	0	364
Dismissed	0	159
TOTAL APPEALS	3	4201

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Parcel	Agenda Approval Code	Sum Current Full Market Value	Sum Proposed Full Market Value	Amount Changed Full Market Value	Percentage Changed Full Market Value
14-19-476-019-0000	U	\$640,300	\$590,000	-\$50,300	-8%
22-03-404-051-0000	E	\$827,200	\$827,200	\$0	0%
22-06-201-022-0000	Y	\$55,088,300	\$55,088,300	\$0	0%

Total Parcels: 3

SALT LAKE COUNTY BOARD OF EQUALIZATION
RECOMMENDATIONS ON EXEMPT PROPERTY
FOR TAX YEAR 2025

June 17, 2025

Parcel Number Change

15-23-326-012-0000	Islamic Society of Greater Salt Lake – Parking Lot – 1019 W Parkway Avenue. The exemption was originally granted to parcel 15-23-326-011-0000. The exemption should follow the new parcel number 15-23-326-012-0000 beginning January 1, 2025
16-28-428-044-0000	Friends of Switchpoint – Residential Treatment Facility for Mental Disability – 1871 E 3300 S. The exemption was originally granted to parcel 16-28-428-039-0000. The exemption should follow the new parcel number 20-01-480-026-0000 beginning January 1, 2025
20-01-480-026-0000	Salt Lake Mental Health Housing - Low Income Housing for Mental Health Residents – 4980 W 4700 S. The exemption was originally granted to parcel 20-01-480-024-0000. The exemption should follow the new parcel number 20-01-480-026-0000 beginning January 1, 2025
21-03-480-017-0000	Prince of Peace Lutheran Church – Church, Parsonage, School – 1441 W Tamarack. The exemption was originally granted to parcel 21-03-480-006-0000. The exemption should follow the new parcel number 21-03-480-017-0000 beginning January 1, 2025
22-21-459-013-0000	Southeast Baptist Church – Worship/Christian Education – 1720 E Fort Union Blvd. The exemption was originally granted to parcel 22-21-459-008-0000. The exemption should follow the new parcel number 22-21-459-013-0000 beginning January 1, 2025
27-11-376-064-0000	Church of Jesus Christ of Latter Day Saints – Curb, Etc./Meeting House – 10120 S 1000 W (518-9470). The exemption was originally granted to parcel 27-11-376-020-0000. The exemption should follow the new parcel number 27-11-376-064-0000 beginning January 1, 2025
27-11-376-065-0000	Church of Jesus Christ of Latter Day Saints – Curb, Etc./Meeting House – 10120 S 1000 W (518-9470). The exemption was originally granted to parcel 27-11-376-021-0000. The exemption should follow the new parcel number 27-11-376-065-0000 beginning January 1, 2025
27-25-276-010-2001	Living Planet Aquarium – Aquarium – 12033 South Lone Peak Parkway. The exemption was originally granted to parcel 27-25-276-008-2001. The exemption should follow the new parcel number 27-25-276-010-2001 beginning January 1, 2025

Changes in Exemption Percentage– Real Property

28-17-182-036-6001 Hilltop United Methodist – Cell Tower – 985 E 10600 S. The exemption percentage changed from 100% to 0%.

Annual Request for Continued Exemption – Approve Continued Exemption (Real Property)

16-06-401-020-0000 The Critchlow LLC – Housing Victims Domestic Violence – 338 E 300 S

Annual Request for Continued Exemption – Approve Continued Exemption (Personal Property)

171447 The Critchlow LLC – Housing Victims Domestic Violence – 338 E 300 S

Removal of Exemption – Real Property

15-15-400-025-0000 Korean Church of Utah – Church – 1945 S Redwood Rd. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

21-14-305-003-0000 Salt Lake County Fish & Game Association – Wildlife Conservation – 1177 W Bullion Street. Property sold and no longer qualifies for exemption.

21-14-327-001-0000 Salt Lake County Fish & Game Association – Wildlife Conservation – 1177 W Bullion Street. Property sold and no longer qualifies for exemption.

28-17-182-036-6001 Hilltop United Methodist – Cell Tower – 985 E 10600 S. This parcel is for the cell tower. The recommendation is to remove the exemption.

Removal of Exemption – Personal Property

90248 I-S-A-T – Abuse Rehab – 1600 W 2200 S, Suite 101. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

145432 Saltgrass Printmakers – Support/Promote Printmaking as Art – 412 S 700 W. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

153947 Prevent Child Abuse Utah – Prevent Child Abuse – 2121 S State, #202. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

172038 Utah Development Academy – Soccer for Youths – 640 E 1700 S. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

173859

Aikido Mountain West – Education Japanese Cultural Arts – 370 W Ironwood Dr. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.

Removal of Exemption – Motor Vehicle

m-65

Korean Church of Utah – Church – 1945 S Redwood Rd. Did not renew their exemption by the deadline despite many contact attempts. The recommendation is to remove the exemption.