

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, August 26, 2025

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Present: Chair Dea Theodore, Vice Chair Laurie Stringham, Board Member Natalie Pinkney, Board Member Sheldon Stewart, Board Member Carlos Moreno, and Board Member Jiro Johnson

Absent: Board Member Suzanne Harrison and Board Member Aimee Winder Newton

Call In: Board Member Ross Romero

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for June 17, 2025**

25-471

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 061725 BoE minutes

Board Member Romero was absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member 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**

25-472

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 082625 BoE Weekly Report
2. 082625 Weekly Counts
3. 082625 BoE Value Adjustments

Board Member Romero was absent for the vote.

A motion was made by Board Member Stringham, 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 25-473

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 082625 Exempt Property

Vice Chair Stringham inquired about the causes for a parcel number to change.

Mr. Chris Harding, Auditor, explained that there are a number of reasons, including a property split or the District Attorney's Office and Recorder's Office may deem it necessary.

Board Member Romero was absent for the vote.

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

6. GREENBELT ROLLBACK APPEAL

6.1 Olympia Ranch, LLC 26-26-326-022 Tax Year 2024 - Approve Withdrawal 25-474

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 26-26-326-022-0000 WITHDRAW

Board Member Romero was absent for the vote.

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

7. INFORMATIONAL ITEMS

7.1 Present Annual Report to the BOE

25-469

Presenter: Chris Harding, Auditor

Attachments:

1. 2024 B of E Annual Report

Board Member Stewart inquired about the state appeal volume statistics from 2007-2008 in comparison to the 2024 state appeal volume.

Mr. Chris Harding, Auditor, said that the Tax Division Team will research that statistic and email it to Board Member Stewart after the meeting.

Chair Theodore inquired about the appellant's satisfaction and procedural justice from the property tax appeals process.

Mr. Chris Harding, Auditor, explained that through the survey that the Auditor's Office conducted, the response has been positive as all respondents can freely express their opinions, good or bad.

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