

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, December 9, 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 Suzanne Harrison, Board Member Ross Romero, Board Member Natalie Pinkney, Board Member Aimee Winder Newton, Board Member Sheldon Stewart, Board Member Carlos Moreno, Board Member Jiro Johnson

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for November 18, 2025**

25-888

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 111825 BoE Minutes

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.

4. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS**4.1 Approval of Assessor and Hearing Officer Recommendations**

25-902

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 120925 Weekly Counts
2. 120925 BoE Weekly Report
3. 120925 BoE Value Adjustments
4. 120925 Tax Relief Adjustments - Redacted

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustments

25-901

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 120925 Significant Adj Image

Vice Chair Stringham sought clarification on the reasons for these valuation changes.

Mr. Brad Neff, Tax Administrator, explained that the Granary Way parking structure's value dropped due to a shift from the cost to the income approach, which temporarily lowers the assessment until the property reaches full usage. He noted that the Asian Association office had corrected land-value errors, with improvements fully exempt and land 75 percent exempt because it is a nonprofit. He also stated that the apartment property's valuation was updated to match its current listing price.

A motion was made by Vice Chair Stringham, 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**

25-900

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 120925 Late Appeals

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

7. EXEMPT PROPERTY RECOMMENDATIONS**7.1 Recommendations on Exempt Property for Tax Year 2025**

25-889

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 120925 Exempt Property

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