

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, January 27, 2026

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Present: Chair, Winder Newton, Vice Chair Stewart, Board Member Theodore, Board Member Moreno, Board Member Stringham, Board Member Romero, Board Member Pinkney, Board Member Johnson

Call In: Board Member Harrison

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for January 13, 2026** 26-49

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 011326 BoE minutes

Board Member Romero, Board Member Pinkney and Board Member Johnson were absent for the vote.

A motion was made by Board Member Stewart, seconded by Board Member Theodore, 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** 26-61

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 012726 Weekly Counts
2. 012726 BoE Weekly Report
3. 012726 BoE Value Adjustments
4. 012726 Tax Relief Adjustments - Redacted

Board Member Pinkney and Board Member Johnson were absent for the vote.

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustment

26-60

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 012726 Significant Adj Image

Board Member Pinkney and Board Member Johnson were absent for the vote.

Board Member Stringham inquired about the significant adjustment. Board Member Theodore asked why it is classified as recreational.

Mr. Brad Neff, Tax Administrator, explained there is an unfinished recreational structure that was not completed as of the lien date and that the intended use is unclear at this time.

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.

6. LATE APPEALS

6.1 Late Appeals

26-54

Presenter: Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 012726 Late Appeals

Board Member Pinkney and Board Member Johnson were 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.

7. PERSONAL PROPERTY APPEALS**7.1 Personal Property Recommended Actions 26-50**

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 012726 Personal Property Recommended Actions

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

8. EXEMPT PROPERTY RECOMMENDATIONS**8.1 Recommendations on Exempt Property for Tax Year 2025 26-52**

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 012726 Exempt Property

Mr. Chris Harding, Auditor, requested that the exempt percentage for the Asian Association be changed to 62 percent.

A motion was made by Board Member Stringham, seconded by Board Member Pinkney, that this agenda item be approved with the Auditor's requested change. 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