

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, March 10, 2026

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Present: Acting Chair Theodore, Board Member Pinkney,
Board Member Johnson, Board Member Stringham
Excused: Board Harrison, Board Member Stewart, Board
Member Moreno
Absent:
Call In: Board Member Winder Newton, Board Member
Romero

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for March 3, 2026** 26-241

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 030326 BoE Minutes

Board Member Romero was absent for the vote.

A motion was made by Board Member Johnson, 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** 26-242

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 031026 Weekly Counts
2. 031026 BoE Weekly Report
3. 031026 BoE Value Adjustments

Acting Chair Theodore asked Mr. Neff, Tax Administrator, if he is seeing an increase in appeals.

Mr. Neff replied that there are slightly more appeals than last year and noted that the complexity of the appeals, particularly the commercial appeals, seems to increase every year.

Board Member Romero was absent for the vote.

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustment 26-240

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 031026 Significant Adj Image

Board Member Romero was absent for the vote.

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

6. LATE APPEALS

6.1 Late Appeal 26-236

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 031026 Late Appeal

Board Member Romero was absent for the vote.

A motion was made by Board Member Pinkney, seconded by Board Member Johnson, 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 26-233

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 031026 Exempt Property

Board Member Romero was absent for the vote.

Board Member Pinkney asked Mr. Chris Harding, Auditor, whether the denial recommendation applied to the entire property because of one parcel.

Mr. Harding explained that the parcel recommended for denial currently has no structure or improvements used for charitable purposes. The owner intends to build on the property in the future, but because nothing has been constructed yet, the District Attorney recommended denying the exemption at this time.

Board Member Johnson commented that the adjacent parcels would still qualify for the exemption since they are separate parcels, and Mr. Harding agreed.

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

8. DISCUSSION ITEMS

8.1 Appointment of 3 Board Members to Charity Plan Review Committee 26-234

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments: None

Mr. Brad Neff, Tax Administrator, explained that each year, hospitals and nursing homes follow a separate process for approval of their property tax exemptions. State statute mentions that these organizations confer with the Board of Equalization as part of the exemption review process. This provides

an opportunity for partnership between the county and the hospitals. As a result of these discussions, cooperative arrangements have been established in the past, including Intermountain Health Care (IHC) providing certain services to the county jail under an annual agreement.

This required meeting must take place prior to the exemption hearing scheduled for April 15. Rather than involving the entire Board of Equalization, three board members are typically designated. Last year, Board Member Romero, Board Member Stewart and Board Member Pinkney served in this role.

A motion was made by Board Member Johnson, seconded by Board Member Stringham, to nominate Board Member Pinkney, Board Member Romero, and Acting Chair Theodore to serve as the Board's representative on the Charity Plan Review Committee. 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