

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, April 14, 2026

1:00 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 Stringham, Board Member Moreno, Board Member Romero, Board Member Pinkney, Board Member Harrison

Absent: Board Member Johnson

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for March 31, 2026** 26-358

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 033126 BoE Minutes

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

4. EXEMPT PROPERTY RECOMMENDATIONS**4.1 Recommendations on Exempt Property** 26-363

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 041426 Exempt Property
2. 2026 ARCE Real Property
3. 2026 ARCE Personal Property
4. 2026 ARCE Motor Vehicle
5. 2026 ARCE Percentage Change

Chair Winder Newton recognized the presence of guests from Intermountain Health and expressed appreciation for their attendance and for the valuable contributions they make to the community.

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

5. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

5.1 Approval of Assessor and Hearing Officer Recommendations 26-398

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 041426 Weekly Counts
2. 041426 Weekly Report
3. 041426 BoE Value Adjustments

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

6. LATE APPEALS

6.1 Late Appeals 26-389

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 041426 Late Appeals

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

7. PERSONAL PROPERTY APPEALS

7.1 Personal Property Recommended Action - Stipulation with Tesoro Refining & Marketing Company LLC 26-360

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 041426 Personal Property Recommended Action
2. 041426 Tesoro Refining - Stipulation

Mr. Brad Neff, Tax Administrator, presented a recommendation to accept the stipulated value for Tesoro Refining and Marketing Company for tax years 2023 and 2024.

Board Member Romero asked whether specific dates were involved and noted it appeared a compromise had been reached after discussion.

Mr. Neff stated that a compromise had been reached and noted there is also an outstanding 2025 appeal. He explained that either party may appeal to the Tax Commission.

Board Member Romero asked for an estimated percentage of the compromise from the County's perspective.

Mr. Neff stated he did not have that information and referred the question to Mr. Brad Johnson, District Attorney. Mr. Johnson stated he was uncertain of the extent of any compromise but believed the agreement was intended to promote efficiency and did not expect the County's values had changed significantly.

Board Member Romero then asked whether the parties' positions were relatively close.

Mr. Neff stated that Mr. Tim Bodily, Deputy District Attorney, was handling that for the county.

A motion was made by Board Member Romero, seconded by Board Member Theodore, that this agenda 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