



SALT LAKE COUNTY
Board of Equalization
Meeting Agenda

2001 South State Street
Salt Lake City, UT 84114
(385) 468-7500 TTY 711

Tuesday, January 30, 2024

2:35 PM

N2-800

Upon request and with three working days' notice, Salt Lake County will provide free auxiliary aids and services to qualified individuals (including sign language interpreters, alternative formats, etc.). For assistance, please call (385) 468-7500 – TTY 711.

Members of the Board may participate electronically.

Possible Closed Session Discussion of Commercial Information pursuant to Section 59-1-404, 52-4-5 and State Tax Commission Rule R861-1A-37.

This meeting will be simulcast electronically via Webex Events. Agendas, audio live-streams and recordings, and meeting minutes can be accessed at slco.legistar.com. The Council will also broadcast live-streams of its meetings on Facebook Live, which may be accessed at <http://www.facebook.com/slcoCouncil/>, and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/weblink/register/r05adfbe0e9d8eb227fbae8011592ed08>

Individuals wishing to comment electronically must access the meeting using the Webex link above by the beginning of the "Public Comment" portion of the meeting.

The first time you join via the link may take longer to get through the set-up steps. Please plan accordingly.

Please include "Resident" ahead of your first name when you join the meeting or you will not be identified as wanting to give comment.

This website has helpful tips for using Webex for Events:

<https://help.webex.com/ld-7srxjs-CiscoWebexEvents/Webex-Events>

- 1. CALL TO ORDER**
- 2. PUBLIC COMMENT**
- 3. APPROVAL OF BOE MINUTES**

3.1 Acceptance of BoE minutes for January 23, 2024 23-1263

Presenter: Chris Harding, Auditor

Attachments: 012324 BoE Minutes

4. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

4.1 Approval of Assessor and Hearing Officer Recommendations 23-1279

Presenter: Brad Neff, Tax Administrator

Attachments: 013024 Weekly Counts
013024 BoE Weekly Report
013024 BoE Value Adjustments

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1 Significant Adjustment 23-1278

Presenter: Brad Neff, Tax Administrator

Attachments: 013024 Significant Adj Image

6. EXEMPT PROPERTY RECOMMENDATIONS

6.1 Recommendations on Exempt Property for Tax Year 2023 23-1266

Presenter: Chris Harding, Auditor

Action Requested: Approve attached list

Attachments: 013024 Exempt Property

ADJOURN

SALT LAKE COUNTY

*2001 South State Street
Salt Lake City, UT 84114
(385) 468-7500 TTY 711*



Meeting Minutes

Tuesday, January 23, 2024

1:15 PM

N2-800

Board of Equalization

1. CALL TO ORDER

Present Chair Laurie Stringham, Board Member Suzanne Harrison, Board Member Jim Bradley, Board Member Aimee Winder Newton, Board Member Ann Granato, and Vice Chair Dea Theodore

Absent Board Member Arlyn Bradshaw, Board Member Dave Alvord, and Board Member Sheldon Stewart

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF BOE MINUTES

3.1

[23-1232](#)

Attachments: [010924 BoE Minutes](#)

Presenter: Richard Jaussi, Chief Deputy Auditor

A motion was made by Board Member Winder Newton, 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

[23-1250](#)

Attachments: [012324 Weekly Counts](#)
[012324 BoE Weekly Report](#)
[012324 BoE Value Adjustments](#)

Presenter: Matt Williams, BOE Administrator

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

5. APPROVAL OF SIGNIFICANT ADJUSTMENTS

5.1

[23-1249](#)

Attachments: [012324 Significant Adj Image](#)

Presenter: Matt Williams, BOE Administrator

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

6. GREENBELT BOE ROLLBACK APPEALS

6.1

[23-1239](#)

Presenter: Matt Williams, BOE Administrator

Action Requested: Approve Withdrawal

A motion was made by Board Member Winder Newton, 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

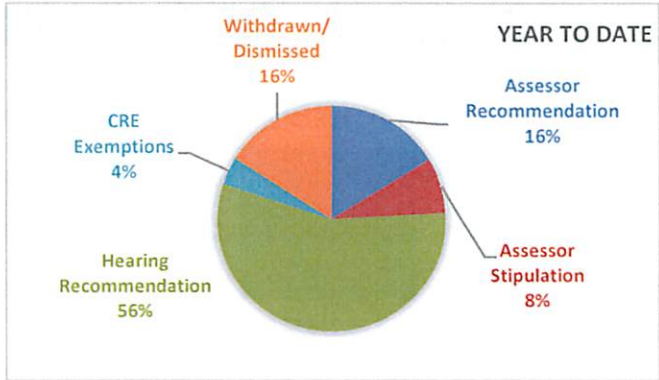
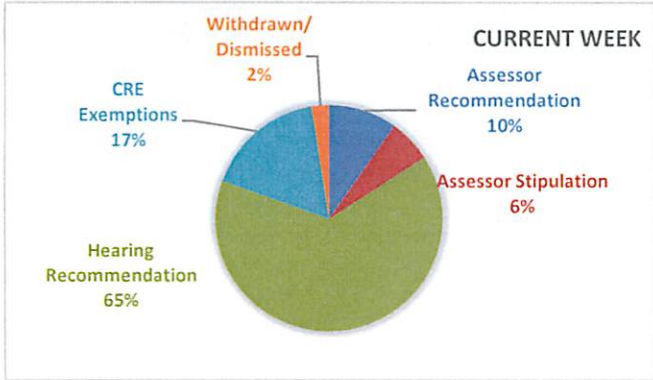
COUNT	CODE	TYPE OF RECOMMENDATION
8	C	Assessor recommendation to Adjust
	D	Assessor recommendation to Deny
47	E	Hearing officer recommendation to Deny
	H	Hearing officer recommendation to Adjust
2	J	Dismissal for lack of evidence
	L	Dismissal for failure to meet late-appeal guidelines
5	S	Assessor Stipulation
	T	Hearing officer Stipulation
6	U	Hearing officer recommendation to Adjust using Assessor's recommended value
	W	Withdrawn by appellant
Total Count: 68		



2023 Board of Equalization

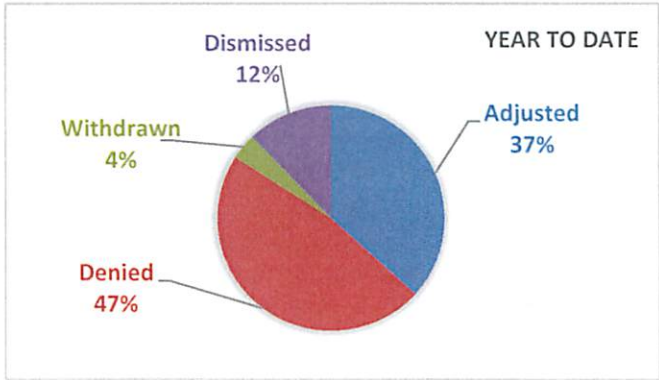
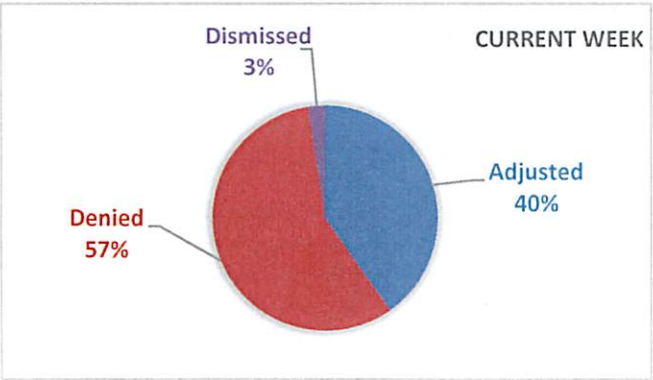
Weekly Report Tuesday, January 30, 2024

RECOMMENDATION SUMMARY



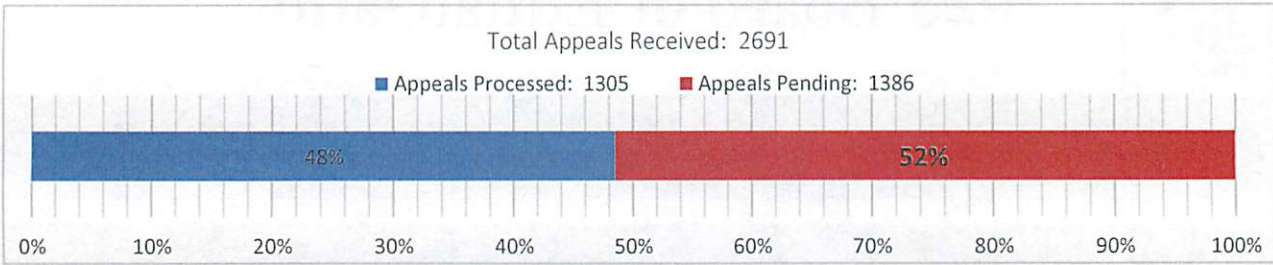
	Current Week	Year to Date
Assessor Recommendation	8	198
Assessor Stipulation	5	97
Hearing Recommendation	53	684
Hearing Stipulation	0	0
CRE Exemptions	14	49
Withdrawn/Dismissed	2	195
TOTAL APPEALS	82	1223

ACTION SUMMARY

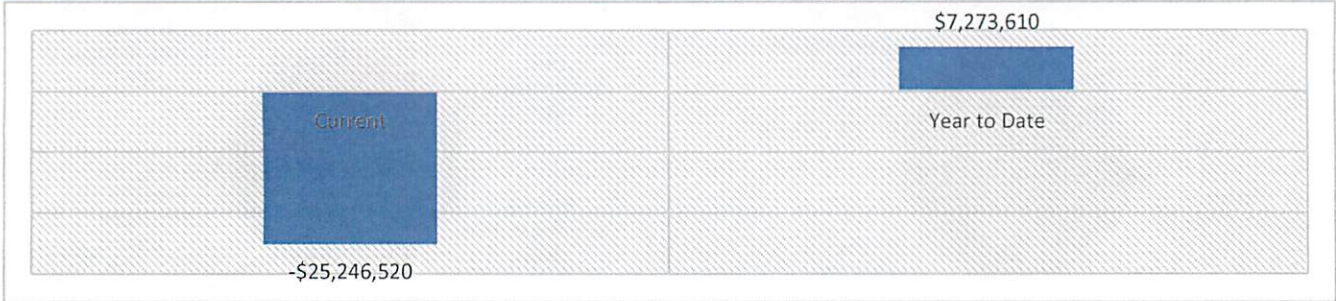


	Current Week	Year to Date
Adjusted	33	449
Denied	47	579
Withdrawn	0	46
Dismissed	2	149
TOTAL APPEALS	82	1223

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: January 24, 2024 - 21:30:32

Changes in taxpayer names, property location & mailing addresses are updated by other Salt Lake County offices upon proper filing by taxpayers.

MARKET VALUE CHANGES > +/- \$250,000 Full Market Value

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current Taxable Market Value	Sum Proposed Taxable Market Value	Amount Changed Taxable Market Value	% Changed
16-06-201-024-0000	REYNOLDS PROPERTIES, LC	370 E SOUTHTHEMPLE ST	566 - Office	S - Assessor Stipulation	\$ 7,179,100	\$ 6,042,100	\$ (1,137,000)	-16%
15-12-404-007-0000	JJCT PROPERTIES, LLC	1098 S 300 W	515 - Bank	S - Assessor Stipulation	\$ 2,882,500	\$ 2,615,000	\$ (267,500)	-9%
07-33-100-006-0000	NWQ, LLC *	7420 NORTHHEMPLE FRTO ST	816 - Agri Livestock Ranch	C - Assessor Recommendation	\$ 970	\$ 24,213,670	\$ 24,212,700	2496155%

Total Parcels: 3

* Greenbelt exemption unchanged - Land Full Market increased (Building Added)

Parcel	Agenda Approval Code	Sum Current Full Market Value	Sum Proposed Full Market Value	Amount Changed Full Market Value	Percentage Changed Full Market Value
07-33-100-006-0000	C	\$12,197,300	\$39,548,900	\$27,351,600	224%
07-36-303-020-0000	E	\$3,039,100	\$3,039,100	\$0	0%
08-33-452-001-0000	S	\$1,142,800	\$916,600	-\$226,200	-20%
08-36-431-006-0000	U	\$153,100	\$147,400	-\$5,700	-4%
15-09-201-005-0000	C	\$252,200	\$252,200	\$0	0%
15-12-404-007-0000	S	\$2,882,500	\$2,615,000	-\$267,500	-9%
15-15-400-050-0000	E	\$6,669,600	\$6,669,600	\$0	0%
15-21-101-059-0000	E	\$4,012,600	\$4,012,600	\$0	0%
15-24-428-033-0000	C	\$490,500	\$490,500	\$0	0%
15-25-176-015-0000	E	\$187,200	\$187,200	\$0	0%
15-33-201-014-0000	S	\$139,900	\$139,900	\$0	0%
16-04-104-033-0000	S	\$1,332,390	\$1,247,900	-\$84,490	-6%
16-05-231-089-0000	E	\$222,800	\$222,800	\$0	0%
16-06-183-033-0000	E	\$404,000	\$404,000	\$0	0%
16-06-201-024-0000	S	\$7,179,100	\$6,042,100	-\$1,137,000	-16%
16-31-303-009-0000	E	\$881,800	\$881,800	\$0	0%
16-32-156-124-0000	U	\$286,400	\$242,700	-\$43,700	-15%
20-12-426-002-0000	C	\$1,240,700	\$1,240,700	\$0	0%
21-05-132-016-0000	Y	\$452,900	\$452,900	\$0	0%
21-05-132-018-0000	Y	\$782,300	\$782,300	\$0	0%
21-05-132-019-0000	Y	\$792,900	\$792,900	\$0	0%
21-05-132-020-0000	Y	\$811,300	\$811,300	\$0	0%
21-05-132-021-0000	Y	\$592,700	\$592,700	\$0	0%
21-05-132-022-0000	Y	\$610,700	\$610,700	\$0	0%
21-05-132-023-0000	Y	\$835,400	\$835,400	\$0	0%
21-05-132-024-0000	Y	\$774,200	\$774,200	\$0	0%
21-05-132-025-0000	Y	\$782,300	\$782,300	\$0	0%
21-05-132-027-0000	Y	\$608,800	\$608,800	\$0	0%
21-05-132-028-0000	Y	\$685,500	\$685,500	\$0	0%
21-05-132-029-0000	Y	\$1,099,700	\$1,099,700	\$0	0%
21-05-132-030-0000	Y	\$472,800	\$472,800	\$0	0%
21-25-203-011-0000	E	\$6,699,500	\$6,699,500	\$0	0%
21-25-252-017-0000	E	\$3,374,300	\$3,374,300	\$0	0%
21-25-479-030-0000	C	\$35,100	\$35,100	\$0	0%
21-29-351-028-0000	E	\$1,836,100	\$1,836,100	\$0	0%
21-33-437-003-0000	Y	\$593,100	\$593,100	\$0	0%
22-05-452-017-0000	U	\$276,100	\$246,100	-\$30,000	-11%
22-08-208-006-0000	U	\$322,700	\$312,400	-\$10,300	-3%
22-09-353-004-0000	E	\$541,900	\$541,900	\$0	0%
22-10-430-005-0000	C	\$888,100	\$726,000	-\$162,100	-18%
22-35-152-012-0000	E	\$1,101,000	\$1,101,000	\$0	0%
26-34-252-002-0000	E	\$220,500	\$220,500	\$0	0%

26-34-253-001-0000	E	\$199,800	\$199,800	\$0	0%
26-34-253-002-0000	E	\$191,000	\$191,000	\$0	0%
26-34-253-003-0000	E	\$199,800	\$199,800	\$0	0%
26-34-254-004-0000	E	\$191,000	\$191,000	\$0	0%
26-34-254-005-0000	E	\$191,000	\$191,000	\$0	0%
26-34-254-006-0000	E	\$191,000	\$191,000	\$0	0%
26-34-254-007-0000	E	\$195,500	\$195,500	\$0	0%
26-34-255-001-0000	E	\$191,000	\$191,000	\$0	0%
26-34-255-002-0000	E	\$191,000	\$191,000	\$0	0%
26-34-255-003-0000	E	\$191,000	\$191,000	\$0	0%
26-34-255-004-0000	E	\$191,000	\$191,000	\$0	0%
26-34-255-005-0000	E	\$195,500	\$195,500	\$0	0%
26-34-256-002-0000	E	\$191,000	\$191,000	\$0	0%
26-34-256-003-0000	E	\$191,000	\$191,000	\$0	0%
26-34-256-004-0000	E	\$199,800	\$199,800	\$0	0%
26-34-256-005-0000	E	\$225,000	\$225,000	\$0	0%
26-34-256-006-0000	E	\$195,500	\$195,500	\$0	0%
26-34-256-007-0000	E	\$191,000	\$191,000	\$0	0%
26-34-256-008-0000	E	\$199,800	\$199,800	\$0	0%
26-34-401-024-0000	E	\$214,700	\$214,700	\$0	0%
26-34-404-008-0000	E	\$199,800	\$199,800	\$0	0%
26-34-406-001-0000	E	\$195,500	\$195,500	\$0	0%
26-34-406-002-0000	E	\$218,000	\$218,000	\$0	0%
26-34-406-005-0000	E	\$218,000	\$218,000	\$0	0%
26-34-406-006-0000	E	\$191,000	\$191,000	\$0	0%
26-34-406-007-0000	E	\$218,000	\$218,000	\$0	0%
27-01-251-058-0000	J	\$8,168,200	\$8,168,200	\$0	0%
27-13-477-023-0000	J	\$2,594,200	\$2,594,200	\$0	0%
27-15-301-020-0000	C	\$545,300	\$545,300	\$0	0%
27-36-403-018-0000	U	\$997,100	\$932,900	-\$64,200	-6%
28-06-479-017-0000	E	\$1,073,900	\$1,073,900	\$0	0%
28-19-357-014-0000	C	\$464,500	\$464,500	\$0	0%
28-30-176-073-0000	E	\$385,300	\$385,300	\$0	0%
32-05-177-001-0000	U	\$1,218,890	\$1,145,000	-\$73,890	-6%
33-18-201-004-0000	E	\$442,200	\$442,200	\$0	0%
33-18-201-005-0000	E	\$794,200	\$794,200	\$0	0%
33-18-276-001-0000	E	\$393,600	\$393,600	\$0	0%
33-18-276-003-0000	E	\$740,400	\$740,400	\$0	0%
33-18-276-005-0000	E	\$301,700	\$301,700	\$0	0%
33-18-276-007-0000	E	\$733,500	\$733,500	\$0	0%

Total Parcels: 82

SIGNIFICANT ADJUSTMENTS > +/- \$1,000,000 & 20%

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current Taxable Market Value	Sum Proposed Taxable Market Value	Amount Changed Taxable Market Value	% Changed
07-33-100-006-0000	NWQ, LLC	7420 NORTHTEMPLE FRIG ST	816 - Agri Livestock Ranch	C - Assessor Recommendation	\$970	\$24,213,670	\$24,212,700	2496155%

Parcels: 1

Greenbelt Exemption unchanged - Land Full Market increased (Building Added)

**SALT LAKE COUNTY BOARD OF EQUALIZATION
RECOMMENDATIONS ON EXEMPT PROPERTY
FOR TAX YEAR 2023
January 30, 2024**

New Applications – Real Property

16-06-402-006 Crossroads Legacy Committee (FAW) – 347 South 400 East – emergency food pantry and offices – EXEMPT beginning January 23, 2023, date of purchase.

21-33-437-003 Helping Hand Association (NY) – 2425 West Garden Creek Way – transitional housing – EXEMPT beginning June 12, 2023, date of purchase. Y-1

See below: The Children’s Center of Utah (GD) – 3725 West 4100 South – therapeutic preschool and administrative offices – EXEMPT beginning January 1, 2023. Y-13

Parcel Number	Owner	Address	Condo #	Type
21-05-132-016	The Children's Center of Utah	3725 W 4100 S	210	Y-1
21-05-132-018	The Children's Center of Utah	3725 W 4100 S	205	Y-1
21-05-132-019	The Children's Center of Utah	3725 W 4100 S	209	Y-1
21-05-132-020	The Children's Center of Utah	3725 W 4100 S	206	Y-1
21-05-132-021	The Children's Center of Utah	3725 W 4100 S	207	Y-1
21-05-132-022	The Children's Center of Utah	3725 W 4100 S	113	Y-1
21-05-132-023	The Children's Center of Utah	3725 W 4100 S	114	Y-1
21-05-132-024	The Children's Center of Utah	3725 W 4100 S	111	Y-1
21-05-132-025	The Children's Center of Utah	3725 W 4100 S	112	Y-1
21-05-132-027	The Children's Center of Utah	3725 W 4100 S	110	Y-1
21-05-132-028	The Children's Center of Utah	3725 W 4100 S	203	Y-1
21-05-132-029	The Children's Center of Utah	3725 W 4100 S	204	Y-1
21-05-132-030	The Children's Center of Utah	3725 W 4100 S	202	Y-1

Totals: Y-14