



SALT LAKE COUNTY

Board of Equalization

Meeting Agenda

2001 So. State Street
Salt Lake City, UT 84114

Tuesday, April 14, 2026

1:00 PM

Council Chambers, Room N1-110

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.

Meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.

This meeting will be simulcast via Webex so the public and members of the Board may participate electronically. The link to access the Cisco Webex is listed below. The Board will also broadcast live-streams of its meetings on Facebook Live, which may be accessed at <http://www.facebook.com/slccouncil/>.

Cisco Webex link:

<https://slco.webex.com/weblink/register/r65c4b55bcda401c18828a96c4b953a8d>

Further instructions about participating in this meeting can be found at <https://slco.org/council/agendas-minutes/>. Minutes and recordings of past Board Meetings can be found at <https://saltlakecounty.portal.civicclerk.com/>.

1. CALL TO ORDER

2. 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

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

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

6. LATE APPEALS**6.1 Late Appeals** 26-389

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 041426 Late Appeals

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
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