



SALT LAKE COUNTY

Board of Equalization

Meeting Agenda

2001 So. State Street
Salt Lake City, UT 84114

Tuesday, September 1, 2026

1:30 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/re86b644ba6106cfb2fbfef17b7d66ead>

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 June 16, 2026

26-847

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 061626 BoE Minutes

4. INFORMATIONAL ITEM

4.1 BoE Annual 2025 Report

26-865

Presenter: Chris Harding, Auditor

Informational

Attachments:

1. BOE 2025 Annual Report Highlights

5. EXEMPT PROPERTY RECOMMENDATIONS

5.1 Recommendations on Exempt Property for Tax Year 2026

26-857

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 090126 Exempt Property

6. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

6.1 Approval of Assessor and Hearing Officer Recommendations

26-866

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 090126 Weekly Report

7. GREENBELT BOE ROLLBACK APPEALS

7.1 Justin K Dansie, Brent & Alyce Dansie Tax Year 2026 26-34-451-040 (TC#8937), 26-34-451-041 (TC#8938), 26-34-451-043 (TC8944)

26-855

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 26-34-451-040-0000 DENIED
2. 26-34-451-041-0000 DENIED
3. 26-34-451-043-0000 DENIED

8. PERSONAL PROPERTY APPEALS

8.1 Personal Property Recommended Actions

26-848

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 090126 Personal Property Recommended Actions
2. 090126 Tesoro Refining & Marketing Co., LLC - Stipulation

ADJOURN

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, June 16, 2026

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Type here.

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

Excused:

Absent: Vice Chair Stewart

2. PUBLIC COMMENT

There was no public comment.

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE minutes for May 12, 2026**

26-608

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 051226 BoE Minutes

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

4. EXEMPT PROPERTY RECOMMENDATIONS**4.1 Recommendations on Exempt Property**

26-612

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 061626 Exempt Property

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.

5. PERSONAL PROPERTY APPEALS

5.1 Personal Property Recommended Actions

26-609

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 061626 Personal Property Recommended Actions
2. 061626 Interstate Brick - Stipulation

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.

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

SALT LAKE COUNTY • BOARD OF EQUALIZATION

2025 Annual Report

Highlights & Successes

Reporting period: August 1, 2025 – March 31, 2026

A High-Volume Year, Handled Efficiently

2025 saw the highest appeal volume in nine years — and most taxpayers chose fast, electronic channels to file.

4,374

appeals received

7% of 390,427 parcels assessed countywide

37%

filed via online portal

another 45% filed by email

82%

filed electronically

combined online + email submissions

Taxpayers filed 49% of appeals directly; tax representatives filed 57%.

Worth Noting

Much of the increase reflects market trends and growing outreach by third-party firms marketing appeal services to taxpayers — not a change in assessment quality.

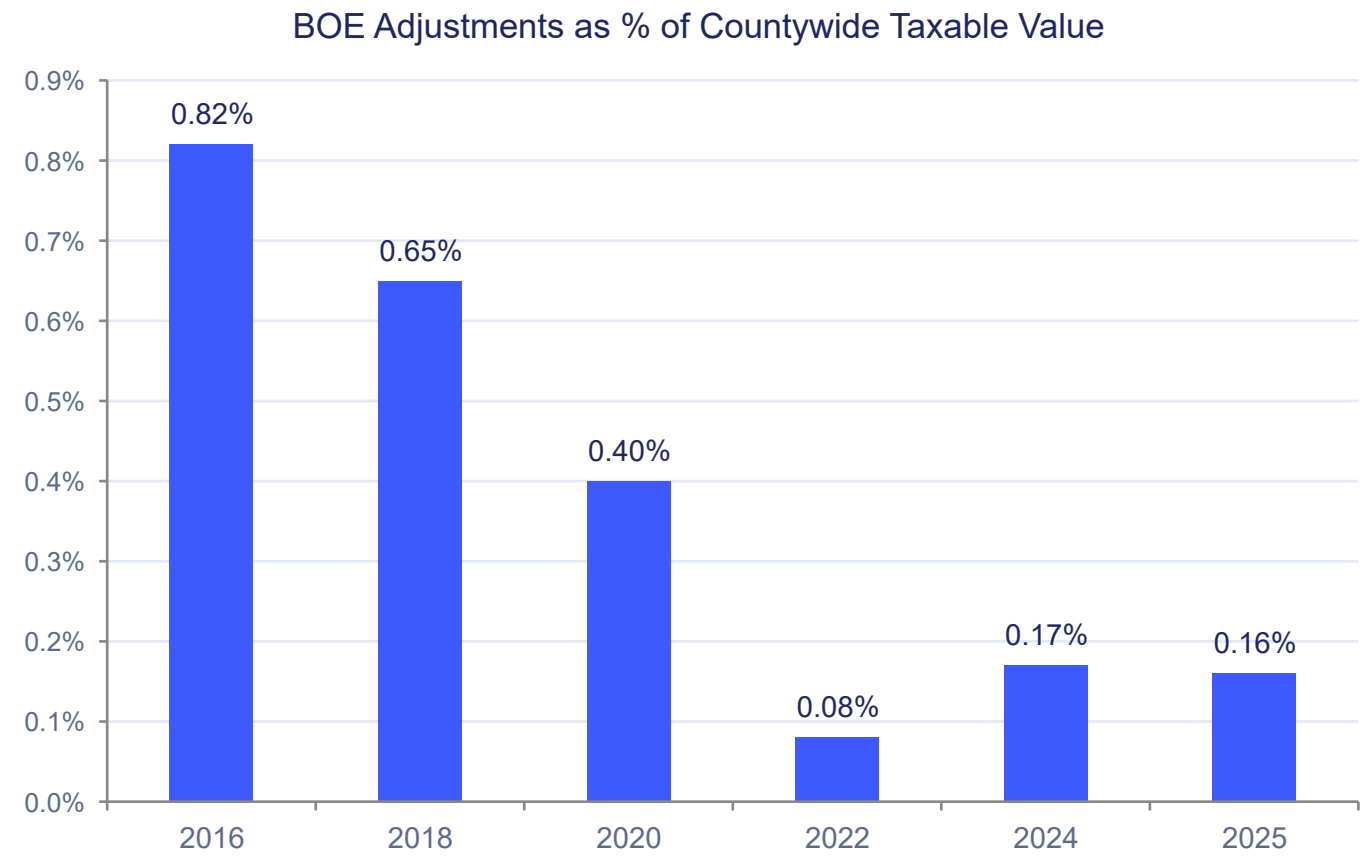
Assessments Remain Accurate at Scale

Board-ordered adjustments continue to represent a very small share of the county's total taxable value.

0.16%

of countywide taxable value adjusted by the Board in 2025

Under 1% every year for the past 20 years



Selected years shown; full 20-year trend available in the underlying report.

Appellants Report a Better Experience

End-of-year survey participation rose notably in 2025, with improvement across every measured dimension.

1

Better Customer Service

More respondents rated their experience positively, citing respectful, professional interactions.

2

Greater Fairness & Professionalism

Most respondents felt hearing officers were fair and professional — an improvement over 2024.

3

More Accessible Information

49% found online filing instructions easy to follow, up from the prior year.

4

Clearer Communications

Just over half agreed BOE notices and documents were easy to understand, which is an improvement over prior years.

A Clear, Multi-Stage Appeal Process

Most appeals resolve well before reaching the State Tax Commission.



A Team Effort Under Pressure

All offices involved in the BOE process worked hard to balance speed and quality amid record volume. Average processing time was 137 days, above the standard 60-day statutory target — so the county requested, and the Utah State Tax Commission approved, an extension to complete the process by March 31 without sacrificing accuracy or fairness. That extra care is part of what drove the satisfaction and accuracy gains on the prior slides.

The Takeaway

An appeal year handled with accuracy, growing electronic adoption, and improving appellant satisfaction — while volume pressure on processing time remains the key area to watch in 2026.

SALT LAKE COUNTY BOARD OF EQUALIZATION
RECOMMENDATIONS ON EXEMPT PROPERTY
FOR TAX YEAR 2026

September 1, 2026

Approvals (20)

New Applications – Real Property

14-21-376-103-0000	Ivory Innovations – Income Restricted Housing – 7834 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-104-0000	Ivory Innovations – Income Restricted Housing – 7832 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-105-0000	Ivory Innovations – Income Restricted Housing – 7830 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-106-0000	Ivory Innovations – Income Restricted Housing – 7826 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-107-0000	Ivory Innovations – Income Restricted Housing – 7824 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-108-0000	Ivory Innovations – Income Restricted Housing – 7820 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-109-0000	Ivory Innovations – Income Restricted Housing – 7816 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-110-0000	Ivory Innovations – Income Restricted Housing – 7814 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-111-0000	Ivory Innovations – Income Restricted Housing – 7812 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-112-0000	Ivory Innovations – Income Restricted Housing – 7810 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.

14-21-376-113-0000	Ivory Innovations – Income Restricted Housing – 7808 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-114-0000	Ivory Innovations – Income Restricted Housing – 7806 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-115-0000	Ivory Innovations – Income Restricted Housing – 7804 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-116-0000	Ivory Innovations – Income Restricted Housing – 7798 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
14-21-376-117-0000	Ivory Innovations – Income Restricted Housing – 7796 W Trout Creek Lane – Recommend granting exemption for charitable purposes beginning January 1, 2026.
21-11-303-051-0000	AHT Foundation – Group Home – 5050 S 1265 W – Recommend granting exemption for charitable purposes beginning April 2, 2026.
21-12-327-037-0000	Asian Association of Utah – Social/Health Services – 5121 S Murray Boulevard – Recommend granting exemption for charitable purposes beginning May 1, 2026.
21-20-251-010-0000	AHT Foundation – Group Home – 3538 W Biathlon Cir – Recommend granting exemption for charitable purposes beginning March 9, 2026.
21-27-351-007-0000	Gurdwara Singh Sabha – Sikh Temple – 7681 S 2200 W – Recommend granting exemption for religious purposes beginning May 21, 2026.

New Applications – Personal Property

188179	Formation Church – Church – 6775 S 900 E – Recommend granting exemption for religious purposes beginning January 1, 2026.
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Removals (1)**Removal - Real Property**

22-27-403-023-0000

The Church of Jesus Christ of Latter-Day Saints – Church
– 2327 E Bengal Blvd – Remove beginning June 3, 2026.
No longer being used for religious purposes.

Renewals (1)**Annual Request for Continued Exemption - Real Property**

15-14-103-001-0000

Pentecostals of Salt Lake – Church – 1235 W California
Ave – Recommend renewal for 2026.



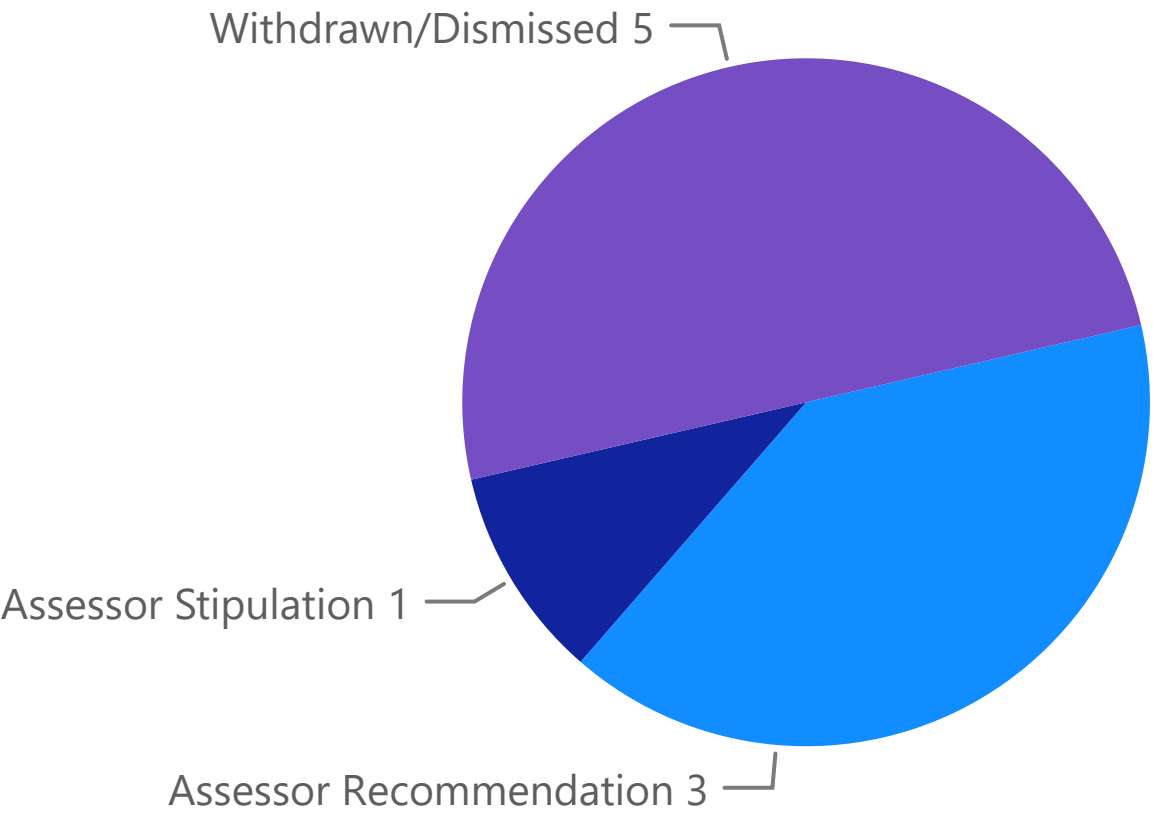
2026 Board of Equalization

Weekly Report

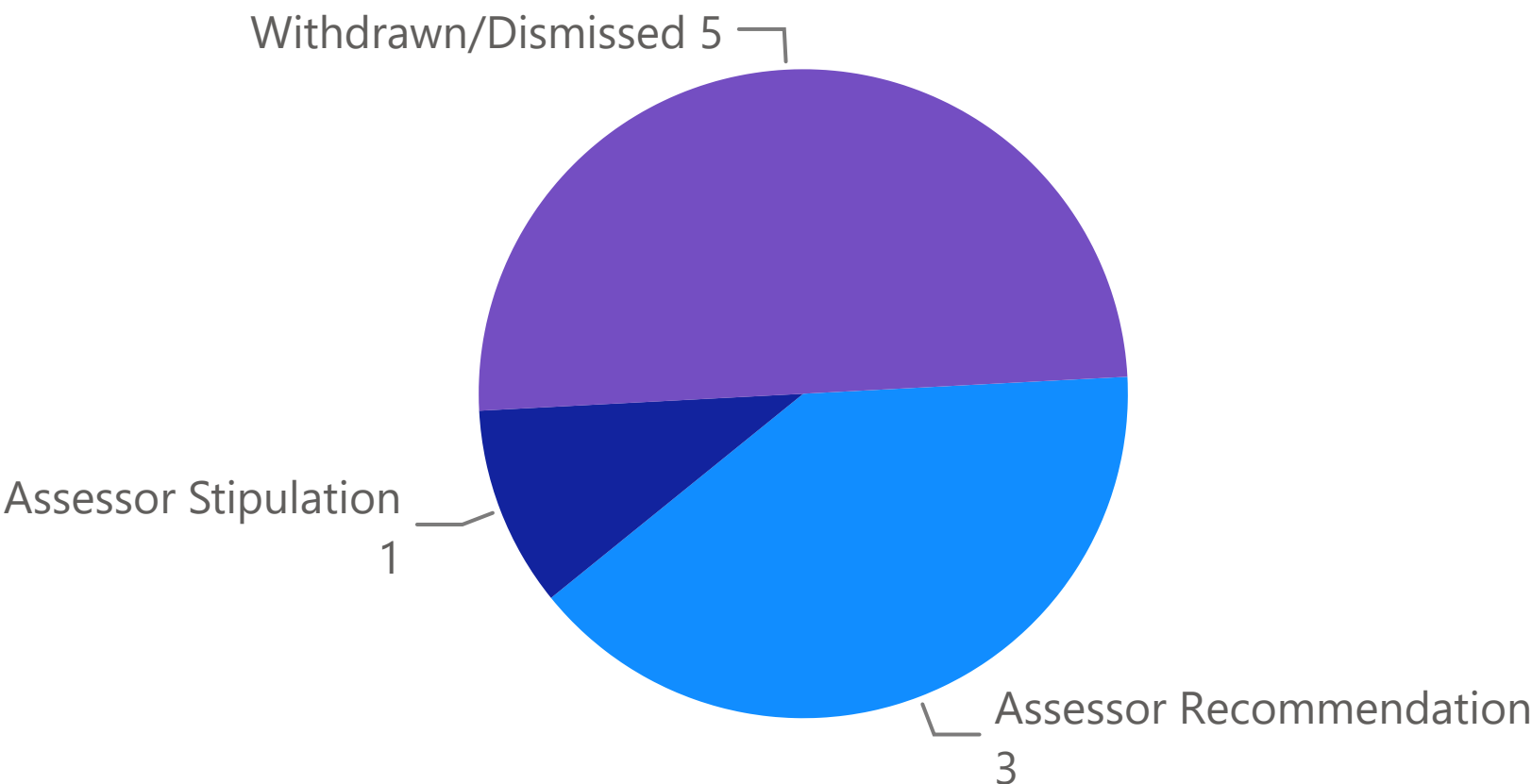
Tuesday, September 01, 2026

RECOMMENDATION SUMMARY

Current Week



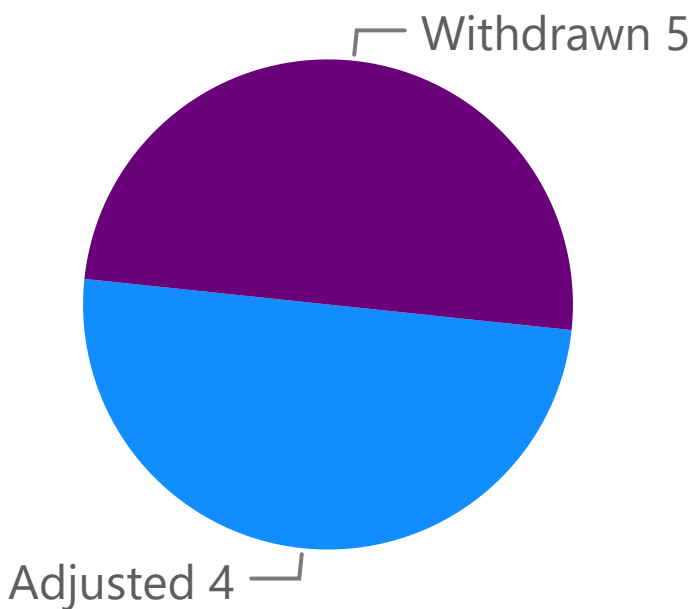
Year to Date



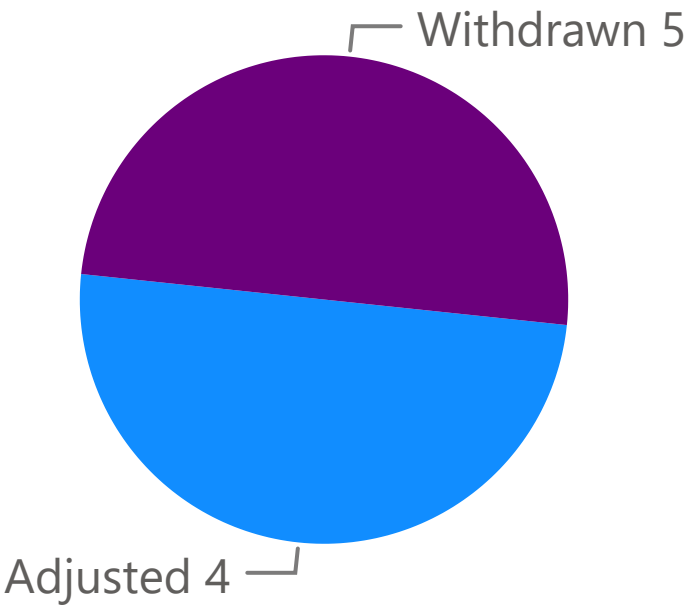
Decision Description	Current Week	Year to Date
Assessor Recommendation	3	3
Assessor Stipulation	1	1
Withdrawn/Dismissed	5	5
Total Appeals	9	9

ACTION SUMMARY

Current Week



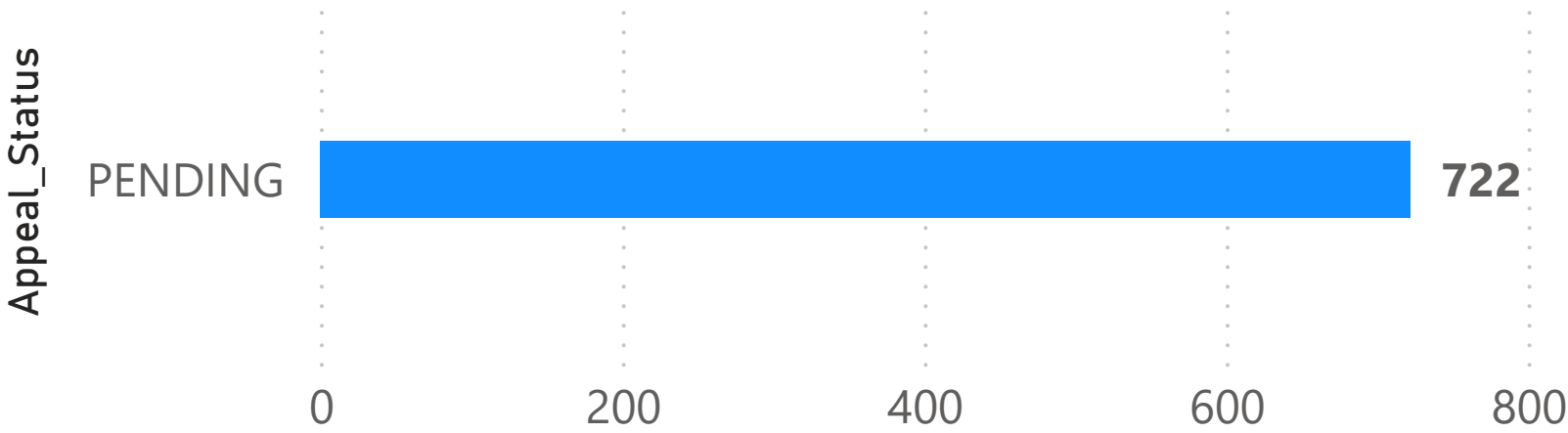
Year to Date



Action summary

Decision	Current Week	Year to Date
Adjusted	4	4
Withdrawn	5	5
Total Appeals	9	9

CURRENT STATUS



TOTAL MARKET CHANGE

Current Week	Year to Date
(\$291,000)	(\$291,000)

Parcel Number	Market Value	Proposed Value	Value Change	Percent Change
27-24-304-017-0000	\$729,500	\$682,300	(\$47,200)	-6%
21-23-427-002-0000	\$779,000	\$779,000	\$0	0%
16-17-329-011-0000	\$199,100	\$199,100	\$0	0%
16-17-329-010-0000	\$34,500	\$34,500	\$0	0%
16-17-329-009-0000	\$2,558,300	\$2,558,300	\$0	0%
16-17-329-008-0000	\$195,600	\$195,600	\$0	0%
16-08-476-042-0000	\$1,648,100	\$1,404,300	(\$243,800)	-15%
07-27-101-002-0000	\$123,792,700	\$123,792,700	\$0	0%
07-27-101-001-0000	\$15,498,600	\$15,498,600	\$0	0%

Total Parcels: 9



Chris Harding
Salt Lake County Auditor
Clerk of the Board of Equalization
2001 South State Street N3-300 – PO Box 144575
Salt Lake City UT 84114-4575
Tel: 385-468-7200
Email: propertytaxappeals@saltlakecounty.gov

September 3, 2026

A BRENT DANSIE; JT
ALYCE A DANSIE; JT
6763 W HERRIMAN MAIN ST
HERRIMAN UT 84096

RE: Notice of decision on 2026 appeal for rollback taxes – Parcel No. 26-34-451-040-0000
Treasurer Control Number: 8937

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, denied the appeal. Contact the treasurer's office at 385-468-8300 or treasurer@saltlakecounty.gov for payment information.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

If you are not satisfied with the decision made by the Salt Lake County Board of Equalization, you may file an appeal to the Utah State Tax Commission by completing an appeal form found at this link <https://www.saltlakecounty.gov/property-tax/property-tax-appeals/forms-and-policies/>. The appeal must be filed at the address shown at the top of this letter on or before the 1st day of October 2026.



CC: SLCo Assessor
SLCo Treasurer



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13270 S COCOMO CT
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ALYCE A DANSIE; JT
6763 W HERRIMAN MAIN ST
HERRIMAN UT 84096

RE: Notice of decision on 2026 appeal for rollback taxes – Parcel No. 26-34-451-041-0000
Treasurer Control Number: 8938

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, denied the appeal. Contact the treasurer's office at 385-468-8300 or treasurer@saltlakecounty.gov for payment information.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

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September 3, 2026

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September 3, 2026

A BRENT DANSIE; JT
ALYCE A DANSIE; JT
6763 W HERRIMAN MAIN ST
HERRIMAN UT 84096

RE: Notice of decision on 2026 appeal for rollback taxes – Parcel No. 26-34-451-043-0000
Treasurer Control Number: 8944

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, denied the appeal. Contact the treasurer's office at 385-468-8300 or treasurer@saltlakecounty.gov for payment information.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

If you are not satisfied with the decision made by the Salt Lake County Board of Equalization, you may file an appeal to the Utah State Tax Commission by completing an appeal form found at this link <https://www.saltlakecounty.gov/property-tax/property-tax-appeals/forms-and-policies/>. The appeal must be filed at the address shown at the top of this letter on or before the 1st day of October 2026.



CC: SLCo Assessor
SLCo Treasurer



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Clerk of the Board of Equalization
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Salt Lake City UT 84114-4575
Tel: 385-468-7200
Email: propertytaxappeals@saltlakecounty.gov

September 3, 2026

JUSTIN K. DANSIE
13270 S COCOMO CT
HERRIMAN UT 84096

RE: Notice of decision on 2026 appeal for rollback taxes – Parcel No. 26-34-451-043-0000
Treasurer Control Number: 8944

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, denied the appeal. Contact the treasurer's office at 385-468-8300 or treasurer@saltlakecounty.gov for payment information.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.

If you are not satisfied with the decision made by the Salt Lake County Board of Equalization, you may file an appeal to the Utah State Tax Commission by completing an appeal form found at this link <https://www.saltlakecounty.gov/property-tax/property-tax-appeals/forms-and-policies/>. The appeal must be filed at the address shown at the top of this letter on or before the 1st day of October 2026.



CC: SLCo Assessor
SLCo Treasurer

Personal Property ~ Recommended Actions

Taxpayer	PP Acct #	Appeal #	Tax Year(s)	Recommendation
Tesoro Refining & Marketing Co. LLC	073859	8057	2025	Stipulation to deny
Tesoro Refining & Marketing Co. LLC	073859	8075	2026	Stipulation to deny
Google Fiber Utah, LLC	701495	8048	2024	Withdrawn
Google Fiber Utah, LLC	701495	8065	2025	Withdrawn
Google Fiber Utah, LLC	701495	8077	2026	Withdrawn
Hexcel Corporation	122639	8071	2026	Dismissal
Modo Studios	186571	8074	2026	Dismissal
Rhinehart Oil	181481	8076	2026	Withdrawn

July 29, 2026

Salt Lake County Board of Equalization
2001 South State Street #N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

Re: Tesoro Refining & Marketing Company LLC

Tax Type: Personal Property
Tax Years: 2025 and 2026
Account Number: 073859

Dear Clerk of the Board of Equalization:

Tesoro Refining & Marketing Company LLC (“Tesoro”) and the Salt Lake County Assessor (“Assessor”) hereby stipulate to a Board of Equalization (“BOE”) denial for Tesoro’s 2025 and 2026 personal property tax appeal, with the right for either party to appeal such denial to the Utah State Tax Commission within 30 days of the BOE denial. Neither party makes any admissions as a result of this stipulation.

The Assessor proposes final taxable values for tax years 2025 and 2026 of \$248,660,126 and \$266,853,021, respectively.

The Assessor has not audited the 2025 return and if it did so, it would likely make reclassifications similar to 2023 and 2024.

Very truly yours,

/s/ Steven P. Young

Steven P. Young
Partner
of Holland & Hart LLP
Attorney for Tesoro

/s/ Casey McClellan

Casey McClellan
Deputy District Attorney
Salt Lake County District Attorney’s
Office
Attorney for the Assessor
Signed with Permission