



SALT LAKE COUNTY

Board of Equalization

Meeting Agenda

2001 So. State Street
Salt Lake City, UT 84114

Tuesday, October 13, 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/rd69de0acc705ada6b55a688ce32f619f>

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 October 6, 2026

26-1024

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 100626 BoE Minutes

4. DISCUSSION ITEMS

4.1 Request an Extension of the Board of Equalization Deadline

26-1022

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. STC Extension Letter - 2026

5. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

5.1 Approval of Assessor and Hearing Officer Recommendations

26-1026

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 101326 Weekly Report

6. PERSONAL PROPERTY APPEALS

6.1 Personal Property Recommended Action

26-1021

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 101326 Personal Property Recommended Action

ADJOURN

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, October 6, 2026

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Present: Chair Member Winder Newton, , Board Member Harrison,
Board Member Romero, Board Member Theodore,
Absent: Board Member Johnson
Call In: Vice Chair Member Stewart, Board Member Stringham,

2. PUBLIC COMMENT

There was no public comment

3. APPROVAL OF MINUTES**3.1 Acceptance of BoE Minutes for September 15, 2026** 26-998

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 091526 BoE Minutes

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

4. EXEMPT PROPERTY RECOMMENDATIONS**4.1 Recommendations on Exempt Property for Tax Year 2026** 26-999

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 100626 Exempt Property

A motion was made by Board Member Harrison, seconded by Board Member Stewart, that this agenda item 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** 26-1006

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 100626 Weekly Report

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

6. APPROVAL OF SIGNIFICANT ADJUSTMENTS

6.1 Approval of Significant Adjustments

26-1005

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 100626 Significant Adjustments

A motion was made by Board Member Theodore, seconded by Board Member Stringham, 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



Office of the Clerk
Salt Lake County Board of Equalization
2001 South State Street, Suite N3-300
PO Box 144575
Salt Lake City, UT 84114-4575
Tel: 385.468.7200

October 13, 2026

Utah State Tax Commission
John L Valentine, Chair
210 N 1950 West
Salt Lake City, Utah 84134

Re: Extension of Board of Equalization Deadline

Dear Commissioner Valentine:

The Salt Lake County Board of Equalization is requesting an extension of the appeal deadline beyond the 60-day limit, as pursuant to Utah Code Ann. § 59-2-1004. It is the intention of the Board to complete all appeals filed on or prior to September 15 by March 31, 2027.

We thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Harding', on a light-colored background.

Chris Harding
Clerk of the Salt Lake County Board of Equalization

cc: Josh Nielsen, Director Property Tax
Aimee Winder Newton, Chair
Brad Neff, Tax Administrator



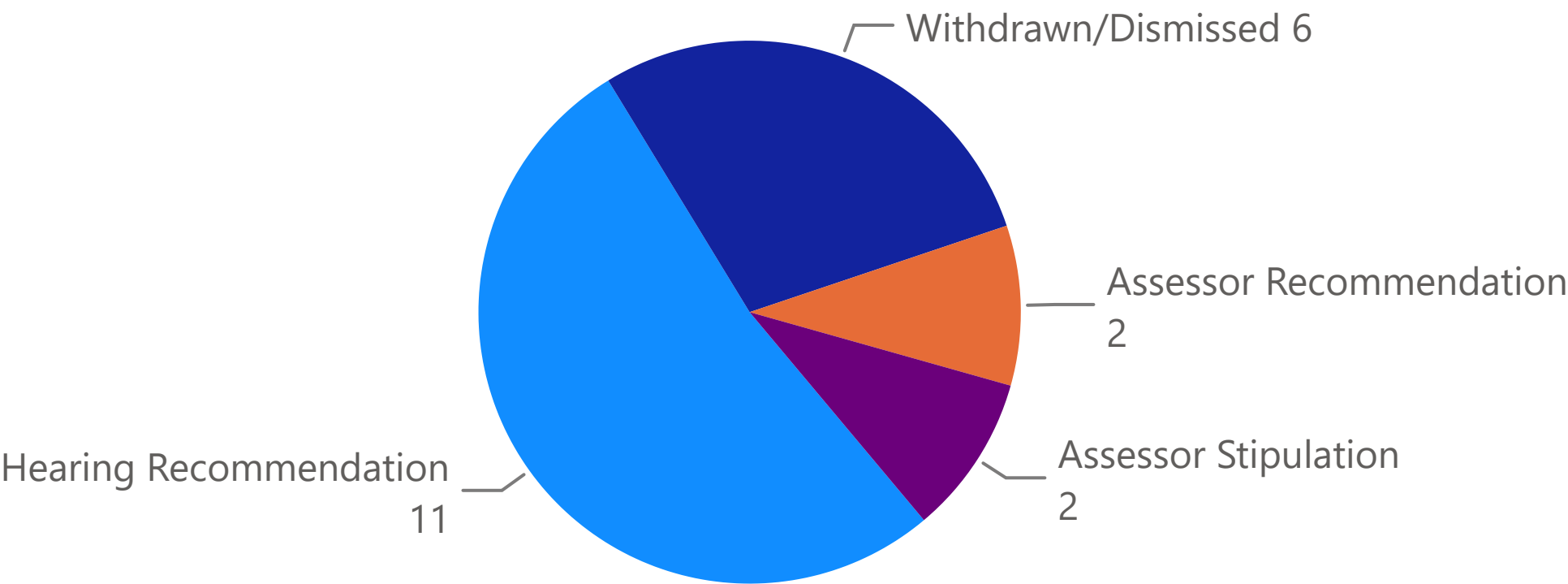
2026 Board of Equalization

Weekly Report

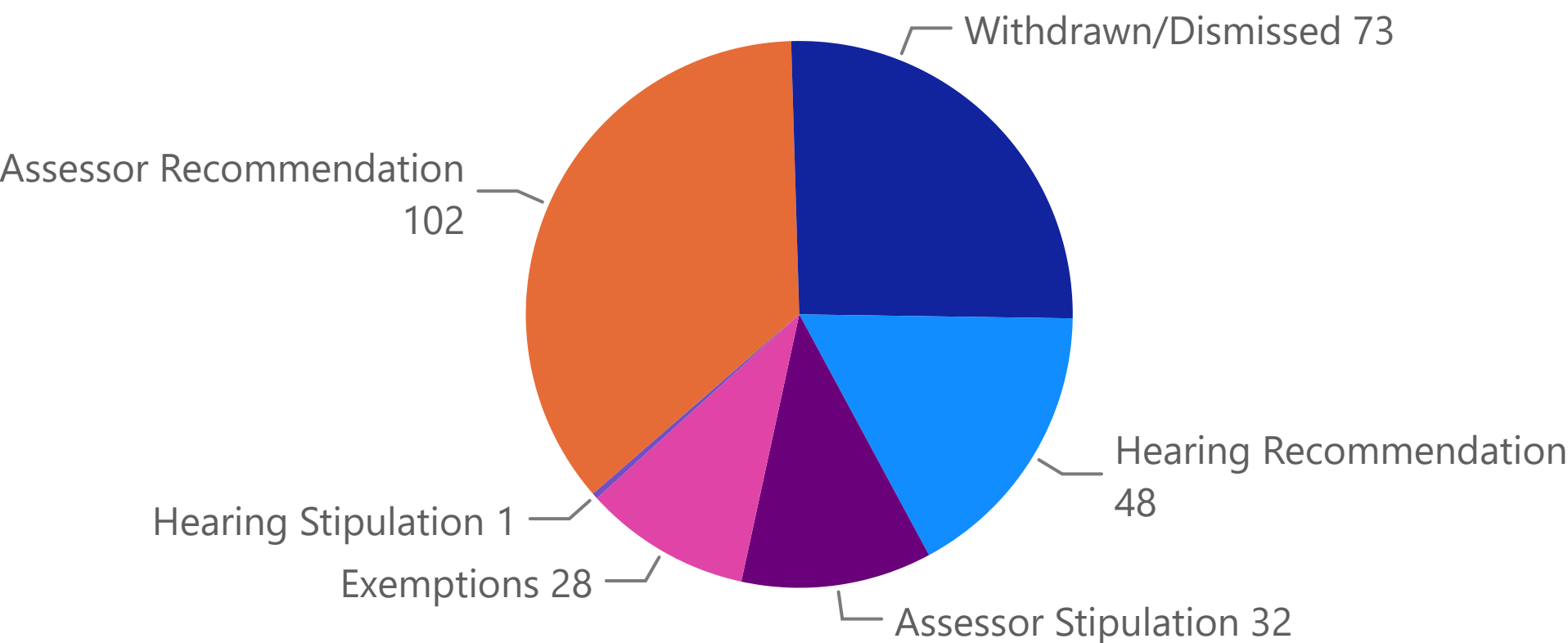
Tuesday, October 13, 2026

RECOMMENDATION SUMMARY

Current Week



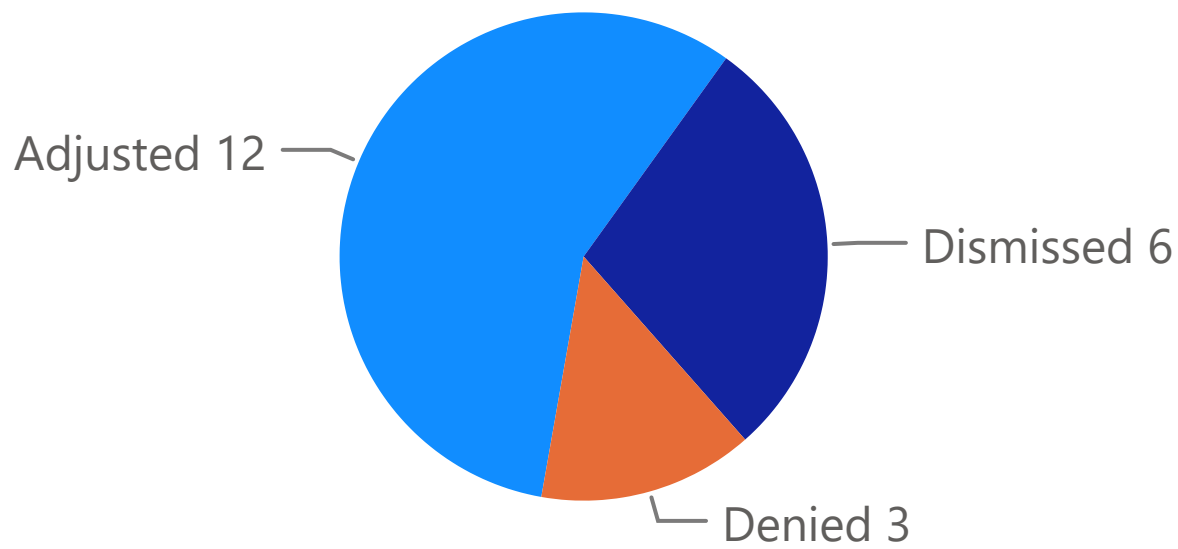
Year to Date



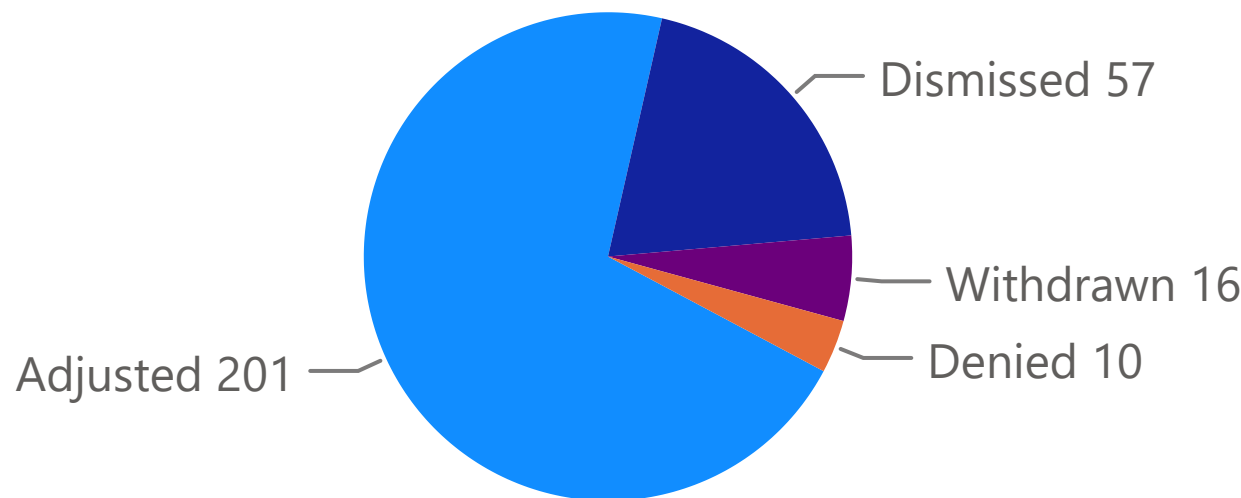
Decision Description	Current Week	Year to Date
Assessor Recommendation	2	102
Assessor Stipulation	2	32
Withdrawn/Dismissed	6	73
Hearing Recommendation	11	48
Total Appeals	21	284

ACTION SUMMARY

Current Week



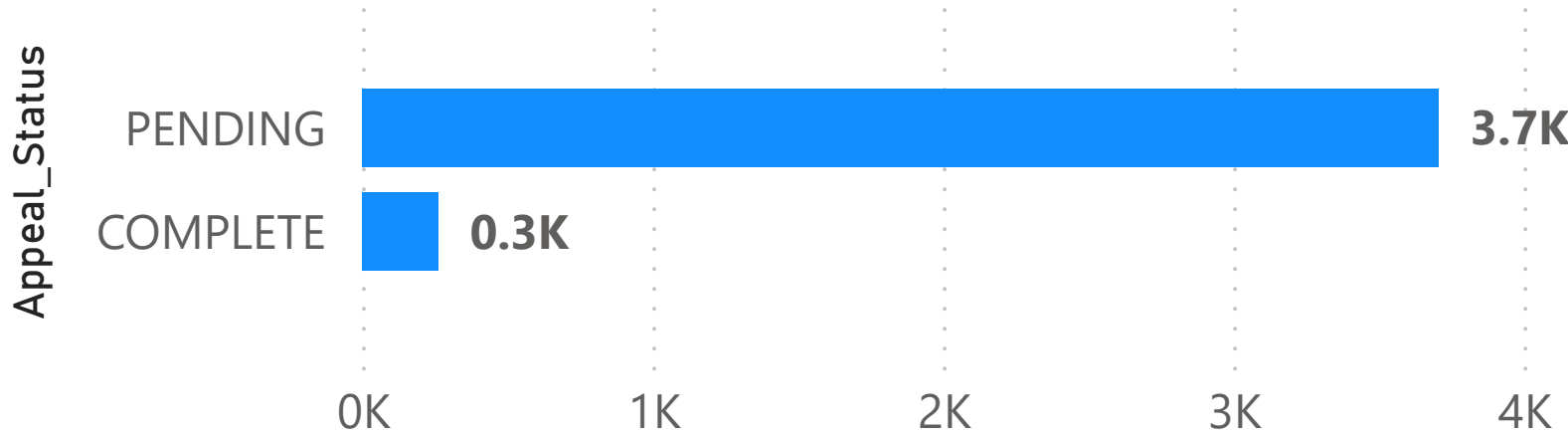
Year to Date



Action summary

Decision	Current Week	Year to Date
Adjusted	12	201
Denied	3	10
Dismissed	6	57
Withdrawn	0	16
Total Appeals	21	284

CURRENT STATUS



TOTAL MARKET CHANGE

Current Week	Year to Date
(\$1,102,000)	(\$16,525,160)

Parcel Number	Decision Type	Current Value	Proposed Value	Value Change Amount	Percent Change
28-11-156-023-0000	Hearing officer adjustment	\$2,171,500.	\$2,000,000.	(\$171,500.)	-8%
28-08-126-001-0000	Hearing officer denial	\$255,500.	\$255,500.	\$0.	0%
28-08-101-015-0000	Hearing officer denial	\$399,300.	\$399,300.	\$0.	0%
28-08-101-014-0000	Hearing officer denial	\$3,172,900.	\$3,172,900.	\$0.	0%
27-21-229-027-0000	Hearing officer adjustment	\$1,344,700.	\$1,200,000.	(\$144,700.)	-11%
27-20-402-023-0000	Dismissed appeal	\$4,383,300.	\$4,383,300.	\$0.	0%
27-14-303-019-0000	Hearing officer adjustment	\$621,600.	\$510,000.	(\$111,600.)	-18%
26-22-244-007-0000	Assessor informal adjustment	\$548,000.	\$534,300.	(\$13,700.)	-3%
22-15-302-008-0000	Dismissed appeal	\$809,600.	\$809,600.	\$0.	0%
22-04-131-029-0000	Dismissed appeal	\$556,800.	\$556,800.	\$0.	0%
22-01-308-001-0000	Stipulation by assessor	\$1,340,900.	\$1,223,300.	(\$117,600.)	-9%
21-26-451-153-0000	Hearing officer adjustment	\$422,800.	\$395,500.	(\$27,300.)	-6%
21-13-481-011-0000	Hearing officer adjustment	\$510,000.	\$485,000.	(\$25,000.)	-5%
21-04-329-049-0000	Hearing officer adjustment	\$511,700.	\$510,000.	(\$1,700.)	-0%
21-01-228-085-0000	Hearing officer adjustment	\$512,600.	\$463,000.	(\$49,600.)	-10%
16-28-407-016-0000	Hearing officer adjustment	\$750,800.	\$720,000.	(\$30,800.)	-4%
16-19-152-019-0000	Assessor informal adjustment	\$5,708,500.	\$5,300,000.	(\$408,500.)	-7%
15-29-204-015-0000	Dismissed appeal	\$294,300.	\$294,300.	\$0.	0%
15-13-234-014-0000	Stipulation by assessor	\$612,580.	\$612,580.	\$0.	0%
15-01-184-086-0000	Dismissed appeal	\$380,700.	\$380,700.	\$0.	0%
14-33-303-001-0000	Dismissed appeal	\$443,300.	\$443,300.	\$0.	0%
Total 21					

Personal Property ~ Recommended Actions

Taxpayer	PP Acct #	Appeal #	Tax Year(s)	Recommendation
District Hotel Partners, LLC	173217	8079	2026	Withdrawn