



SALT LAKE COUNTY

Board of Equalization

Meeting Agenda

2001 So. State Street
Salt Lake City, UT 84114

Tuesday, October 20, 2026

12:30 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/rf7c72c44232266adfcc8b40f849820fc>

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 13, 2026

26-1067

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 101326 BoE Minutes

4. EXEMPT PROPERTY RECOMMENDATIONS

4.1 Recommendations on Exempt Property for Tax Year 2026

26-1068

Presenter: Chris Harding, Auditor

Discussion - Vote Needed

Attachments:

1. 102026 Exempt Property

5. APPROVAL OF ASSESSOR AND HEARING OFFICER RECOMMENDATIONS

5.1 Approval of Assessor and Hearing Officer Recommendations

26-1071

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 102026 Weekly Report

ADJOURN

SALT LAKE COUNTY

2001 So. State Street
Salt Lake City, UT 84114



Meeting Minutes

Tuesday, October 13, 2026

1:30 PM

Council Chambers, Room N1-110

Board of Equalization

1. CALL TO ORDER

Present: Vice Chair Stewart, Board Member Harrison, Board Member Romero, Board Member Theodore, Board Member Moreno

Call in: Board Member Stringham

Absent: Board Member Pinkney, Board Chair Winder Newton, Board Member Johnson

2. PUBLIC COMMENT

There was no 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

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. 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

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

26-1026

Presenter: Brad Neff, Tax Administrator

Discussion - Vote Needed

Attachments:

1. 101326 Weekly Report

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

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

A motion was made by Board Member Theodore, seconded by Board Member Harrison, that this agenda item be approve. 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
RECOMMENDATIONS ON EXEMPT PROPERTY
FOR TAX YEAR 2026**

October 20, 2026

Approvals (1)

New Application – Real Property

15-12-304-008-0000

Rescue Mission – Office and Storage Warehouse – 1144
S 500 W – Recommend granting exemption for
charitable purposes beginning June 5, 2026.

Renewals (2)

Annual Request for Continued Exemption - Real Property

15-01-256-002-0000

Holy Trinity Greek Orthodox Church – Church Parking –
234 W 300 S – Recommend renewal for 2026 for
Religious Purposes.

27-16-478-001-0000

The Mission Church – Church Grounds – 10988 S 2200
W – Recommend renewal for 2026 for Religious
Purposes.



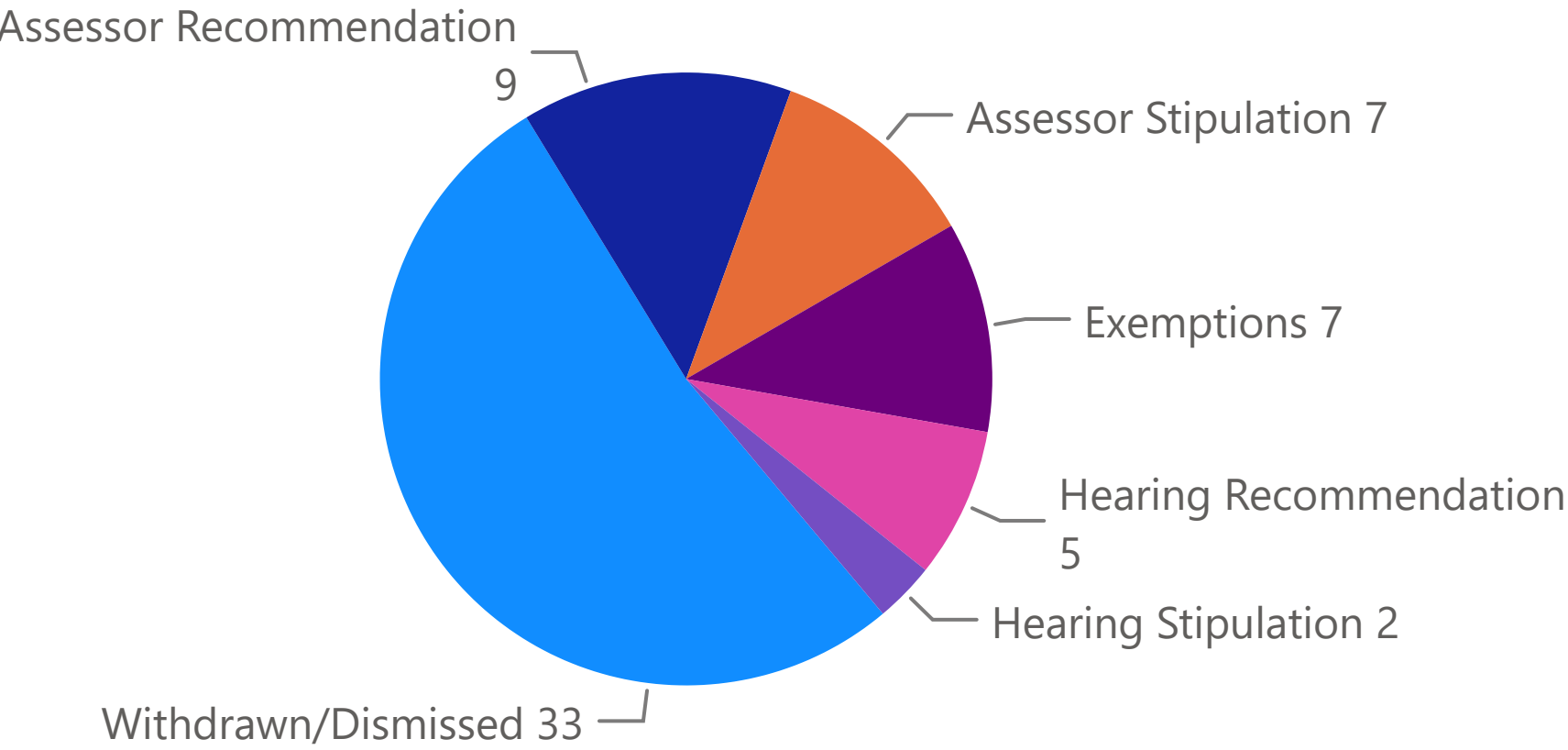
2026 Board of Equalization

Weekly Report

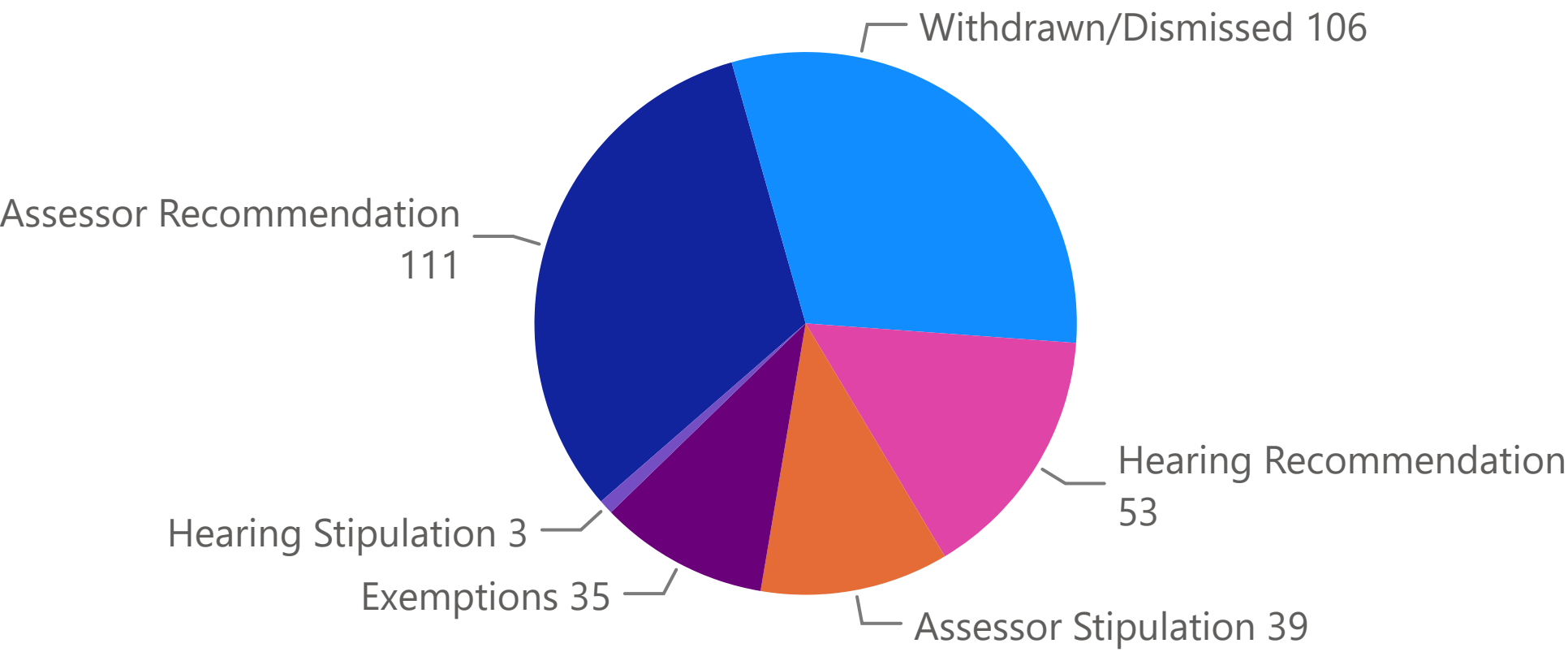
Tuesday, October 20, 2026

RECOMMENDATION SUMMARY

Current Week



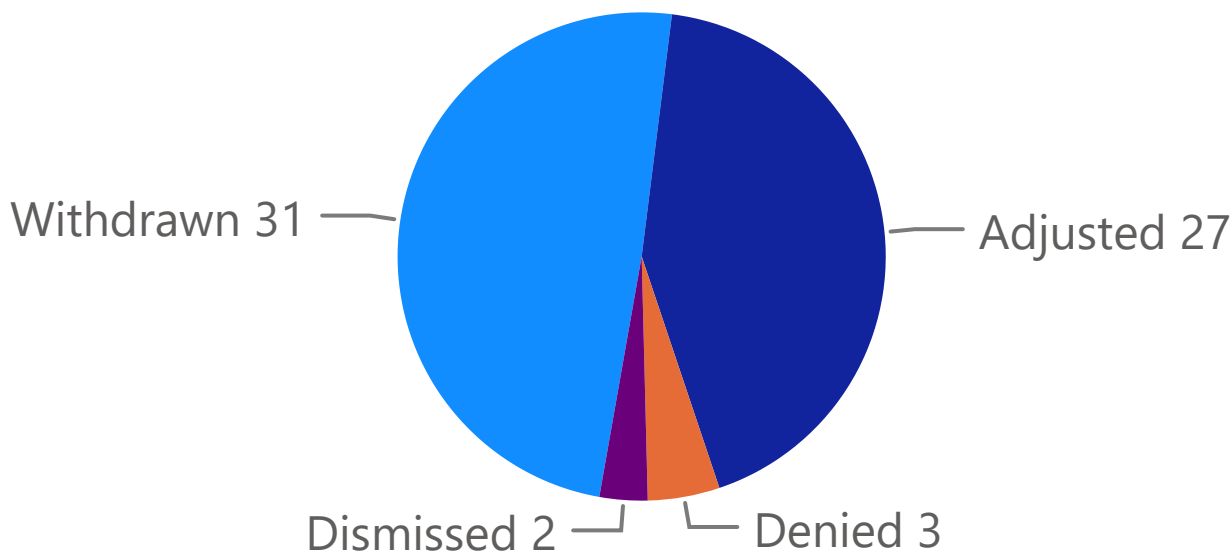
Year to Date



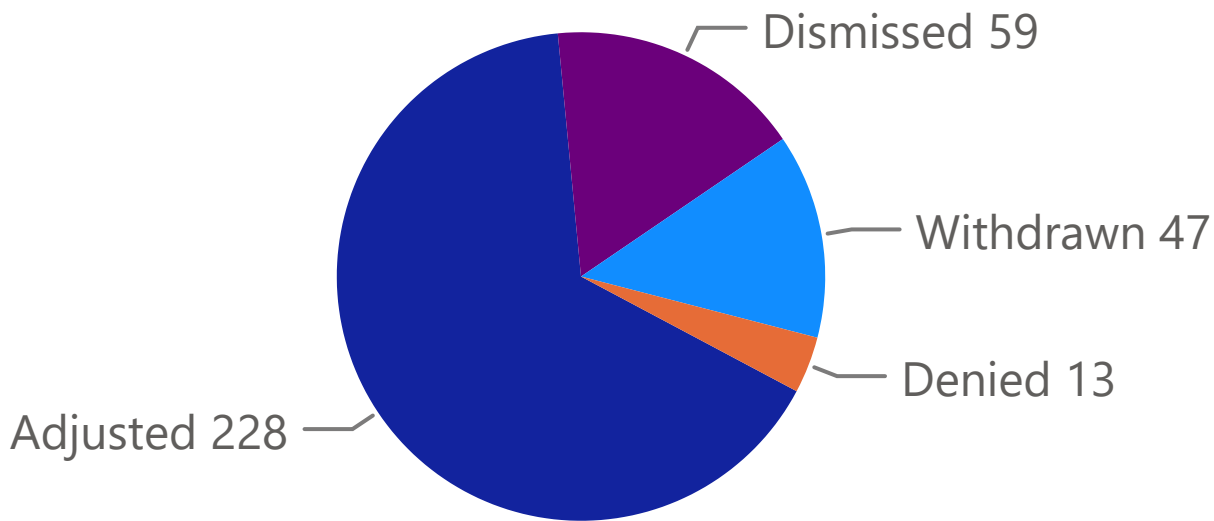
Decision Description	Current Week	Year to Date
Assessor Recommendation	9	111
Assessor Stipulation	7	39
Exemptions	7	35
Hearing Recommendation	5	53
Hearing Stipulation	2	3
Withdrawn/Dismissed	33	106
Total Appeals	63	347

ACTION SUMMARY

Current Week



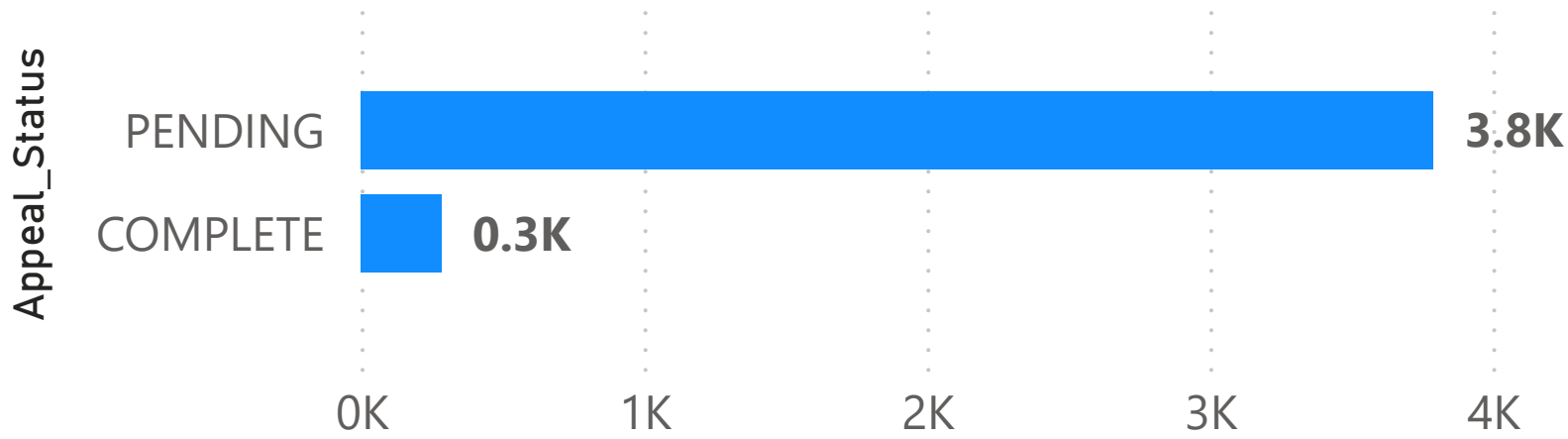
Year to Date



Action Summary

Decision	Current Week	Year to Date
Adjusted	27	228
Denied	3	13
Dismissed	2	59
Withdrawn	31	47
Total Appeals	63	347

CURRENT STATUS



TOTAL MARKET CHANGE

Current Week	Year to Date
(\$875,000)	(\$17,400,160)

Parcel Number	Decision Type	Current Value	Proposed Value	Value Change Amount	Percent Change
33-03-481-002-0000	Withdrawn by written request	\$813,600.	\$813,600.	\$0.	0%
32-04-226-037-0000	Stipulation by assessor	\$647,700.	\$604,200.	(\$43,500.)	-7%
30-06-452-683-0000	Withdrawn by written request	\$706,400.	\$706,400.	\$0.	0%
30-06-452-682-0000	Withdrawn by written request	\$536,900.	\$536,900.	\$0.	0%
30-06-452-629-0000	Withdrawn by written request	\$536,900.	\$536,900.	\$0.	0%
30-06-452-623-0000	Withdrawn by written request	\$1,573,900.	\$1,573,900.	\$0.	0%
30-06-452-622-0000	Withdrawn by written request	\$376,700.	\$376,700.	\$0.	0%
30-06-452-621-0000	Withdrawn by written request	\$516,300.	\$516,300.	\$0.	0%
30-06-452-620-0000	Withdrawn by written request	\$257,400.	\$257,400.	\$0.	0%
30-06-452-619-0000	Withdrawn by written request	\$283,500.	\$283,500.	\$0.	0%
30-06-452-618-0000	Withdrawn by written request	\$1,381,400.	\$1,381,400.	\$0.	0%
30-06-452-617-0000	Withdrawn by written request	\$1,191,100.	\$1,191,100.	\$0.	0%
30-06-452-616-0000	Withdrawn by written request	\$2,083,600.	\$2,083,600.	\$0.	0%
30-06-452-615-0000	Withdrawn by written request	\$21,933,100.	\$21,933,100.	\$0.	0%
30-06-452-614-0000	Withdrawn by written request	\$74,100.	\$74,100.	\$0.	0%
30-06-452-613-0000	Withdrawn by written request	\$3,944,800.	\$3,944,800.	\$0.	0%
30-06-452-603-0000	Withdrawn by written request	\$3,759,100.	\$3,759,100.	\$0.	0%
30-06-452-602-0000	Withdrawn by written request	\$758,200.	\$758,200.	\$0.	0%
30-06-452-601-0000	Withdrawn by written request	\$891,500.	\$891,500.	\$0.	0%
30-06-452-591-0000	Withdrawn by written request	\$3,099,200.	\$3,099,200.	\$0.	0%
30-06-452-547-0000	Withdrawn by written request	\$311,300.	\$311,300.	\$0.	0%
30-06-452-546-0000	Withdrawn by written request	\$787,400.	\$787,400.	\$0.	0%
30-06-452-545-0000	Withdrawn by written request	\$1,642,900.	\$1,642,900.	\$0.	0%
30-06-452-485-0000	Withdrawn by written request	\$282,600.	\$282,600.	\$0.	0%
30-06-452-166-0000	Withdrawn by written request	\$169,500.	\$169,500.	\$0.	0%
28-29-377-001-0000	Hearing officer denial	\$1,916,900.	\$1,916,900.	\$0.	0%
28-27-182-006-0000	Hearing officer adjustment	\$1,528,200.	\$1,450,000.	(\$78,200.)	-5%
28-21-226-018-0000	Assessor informal adjustment	\$20,700.	\$20,700.	\$0.	0%
28-17-355-012-0000	Stipulation by hearing officer	\$765,000.	\$672,600.	(\$92,400.)	-12%
27-31-101-012-0000	Hearing officer denial	\$3,818,200.	\$3,818,200.	\$0.	0%
27-12-103-001-0000	Assessor informal adjustment	\$4,929,300.	\$4,690,000.	(\$239,300.)	-5%
27-09-251-019-0000	Assessor informal adjustment	\$827,100.	\$827,100.	\$0.	0%
22-17-255-005-0000	Withdrawn by written request	\$643,100.	\$643,100.	\$0.	0%
22-05-127-095-0000	Stipulation by assessor	\$937,700.	\$857,500.	(\$80,200.)	-9%
22-04-331-004-0000	Stipulation by assessor	\$839,200.	\$789,500.	(\$49,700.)	-6%
21-21-155-023-0000	Assessor informal adjustment	\$826,200.	\$826,200.	\$0.	0%
21-06-101-020-0000	Dismissed appeal	\$523,700.	\$523,700.	\$0.	0%
17-16-251-001-0000	Assessor informal adjustment	\$435,000.	\$432,900.	(\$2,100.)	-0%
16-33-333-025-0000	Stipulation by assessor	\$1,778,100.	\$1,705,200.	(\$72,900.)	-4%
16-33-306-071-0000	Stipulation by assessor	\$590,200.	\$561,800.	(\$28,400.)	-5%
16-33-306-064-0000	Stipulation by assessor	\$612,600.	\$561,800.	(\$50,800.)	-8%
16-33-306-061-0000	Stipulation by assessor	\$612,600.	\$586,600.	(\$26,000.)	-4%
16-28-379-010-0000	Assessor informal adjustment	\$600,600.	\$590,800.	(\$9,800.)	-2%
16-28-379-009-0000	Hearing officer approval of assessor	\$600,600.	\$590,800.	(\$9,800.)	-2%
16-28-379-008-0000	Assessor informal adjustment	\$600,600.	\$590,800.	(\$9,800.)	-2%
16-28-379-002-0000	Assessor informal adjustment	\$615,300.	\$591,900.	(\$23,400.)	-4%
16-28-309-023-0000	Hearing officer denial	\$957,000.	\$957,000.	\$0.	0%
16-20-451-002-0000	Stipulation by hearing officer	\$704,900.	\$646,200.	(\$58,700.)	-8%
15-29-128-016-0000	Exemption accepted	\$391,200.	\$391,200.	\$0.	0%
15-29-128-015-0000	Exemption accepted	\$417,700.	\$417,700.	\$0.	0%
15-29-128-011-0000	Exemption accepted	\$434,400.	\$434,400.	\$0.	0%
15-29-128-004-0000	Exemption accepted	\$412,900.	\$412,900.	\$0.	0%
15-01-280-061-0000	Withdrawn by written request	\$50,417,100.	\$50,417,100.	\$0.	0%
14-34-406-001-0000	Dismissed appeal	\$567,500.	\$567,500.	\$0.	0%
14-28-331-026-0000	Withdrawn by written request	\$431,600.	\$431,600.	\$0.	0%
14-01-151-009-0000	Withdrawn by written request	\$2,168,000.	\$2,168,000.	\$0.	0%
14-01-151-008-0000	Withdrawn by written request	\$2,312,500.	\$2,312,500.	\$0.	0%
14-01-151-006-0000	Withdrawn by written request	\$983,600.	\$983,600.	\$0.	0%
14-01-151-005-0000	Withdrawn by written request	\$1,069,000.	\$1,069,000.	\$0.	0%
08-36-453-021-0000	Assessor informal adjustment	\$283,800.	\$283,800.	\$0.	0%
Total 60					