

Salt Lake County Board of Equalization Meeting

Tuesday, May 11, 2021

3:45 PM

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

Consistent with provisions of the Utah Open and Public Meetings Act, Utah Code Ann. §52-4-207(4), the Salt Lake County Council Chair has issued written determinations allowing the Salt Lake County Council's decision to convene electronic meetings of the Council without a physical anchor location.

During the current phase of COVID-19 response and recovery, members of the public may attend the Council's meetings in person on a limited basis. Members of the public who visit the Salt Lake County Government Center are subject to social distancing and mask wearing requirements ordered by the Salt Lake County Mayor. Members of the public may also participate in Council meetings electronically as described below.

This meeting will be conducted electronically via Webex Events. Agendas, audio live-streams and recordings, and meeting minutes can be accessed at slco.legistar.com. and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/slco/onstage/g.php?MTID=ee1a28702e4b991cb4ea0b2383ab8146e>

Individuals wishing to comment must access the meeting using the Webex link above by the beginning of the "Citizen Public Input" portion of the meeting. Comments will be limited to three minutes per individual unless otherwise approved by the Council. If an individual is unable to attend the meeting via Webex, they may email their comments to councilwebex@slco.org by 10:00 AM the day of the meeting to have those comments distributed to the Council and read into the record at the appropriate time.

The first time you join via the link may take longer to get through the set-up steps. Please plan accordingly. Mobile phones must choose "Call-in" as the audio connection to support the Webex Event format.

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. Citizen Public Input

(Comments are limited to 3 minutes unless otherwise approved by the Council).

2. Approval of acceptance of Late Appeals – Count 1

3. Approval of Assessor and Hearing Officer Recommendations

E-209 Hearing Officer recommendation to Deny
U-20 Hearing Officer recommendation to Adjust using Assessor’s recommended value
H-19 Hearing Officer recommendation to Adjust
S-6 Assessor Stipulation
W-3 Withdrawn by appellant
L-1 Dismissal for failure to meet late appeal guidelines

Count 258

4. Approval of Significant Adjustments

- 16-29-328-015 Twin Pines Apartments 3220 S 900 E
\$4,390,100 to \$3,240,500 Value Change: \$1,149,600 26% change Unit Apts H-1
- 22-05-326-036 Nelson Family Enterprises II, LLC 4545 S Arcadia Green Way
\$10,004,200 to \$7,583,800 Value Change: \$2,420,400 24% change Unit Apts H-1
- 22-23-202-012 Old Mill Common, LLC 6405 S 3000 E
\$6,897,400 to \$4,649,800 Value Change: \$2,247,600 33% change Office H-1

Count 3

5. Rollback Taxes of Parcels with Greenbelt Exemption – 3 Parcels

5.1 Approve adjustment of greenbelt acreage in original rollback taxes on parcels:
33-09-276-017 and 33-22-151-002

5.2 Deny adjustment of greenbelt acreage in original rollback taxes on parcel # 33-22-151-001
but Approve a correction on the tax rate used in the original rollback tax calculation.

Action Requested: Approve above recommendations/Attachments

6. Exempt Property – New Application

See attached list for Parcel # and explanation.

Y-2 Exemption granted or Property Sold

Action Requested: Approve attached list – Count 2

7. BoE Summer Schedule

June 22, July 20, August TBD

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

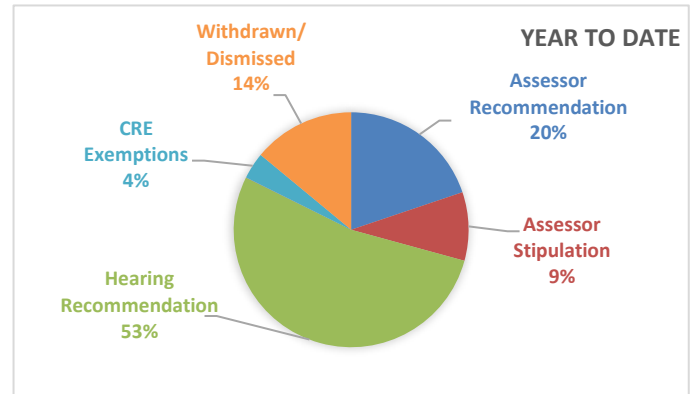
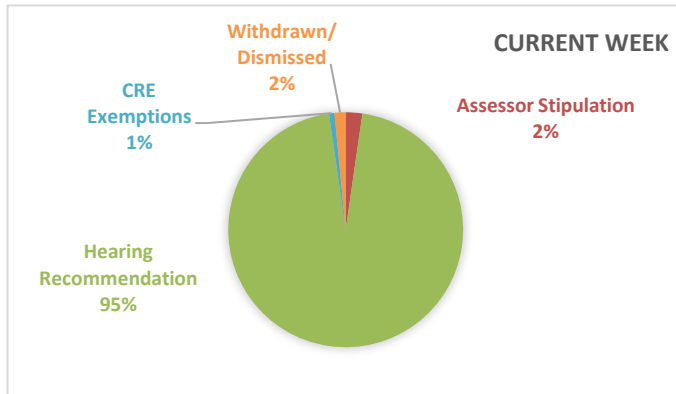


2020 Board of Equalization

Weekly Report

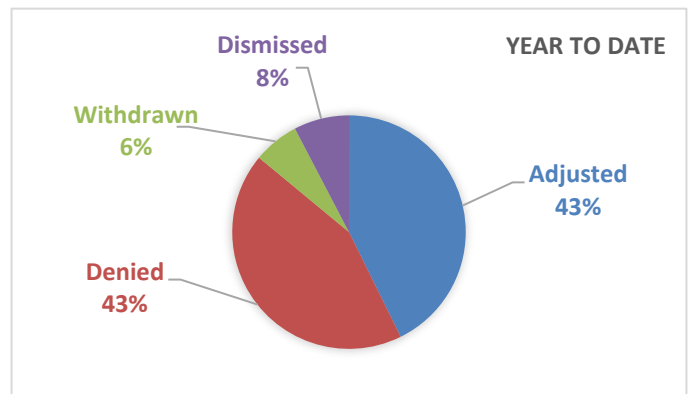
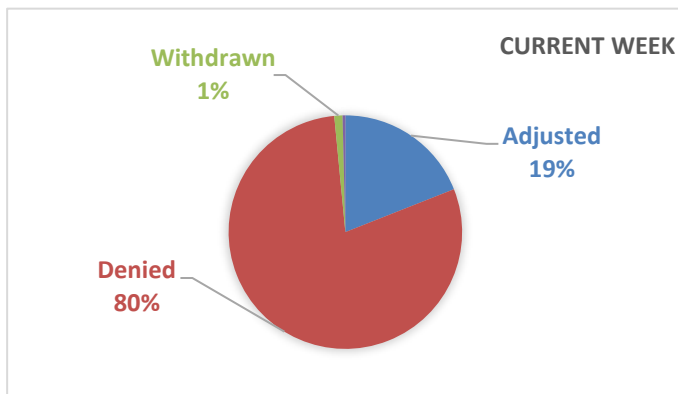
Tuesday, May 11, 2021

RECOMMENDATION SUMMARY



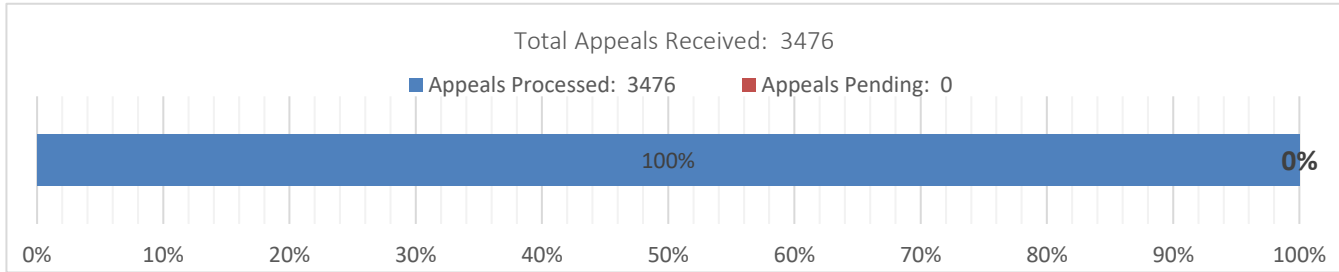
	Current Week	Year to Date
Assessor Recommendation	0	637
Assessor Stipulation	6	303
Hearing Recommendation	251	1705
Hearing Stipulation	0	1
CRE Exemptions	2	117
Withdrawn/Dismissed	4	450
TOTAL APPEALS	263	3213

ACTION SUMMARY

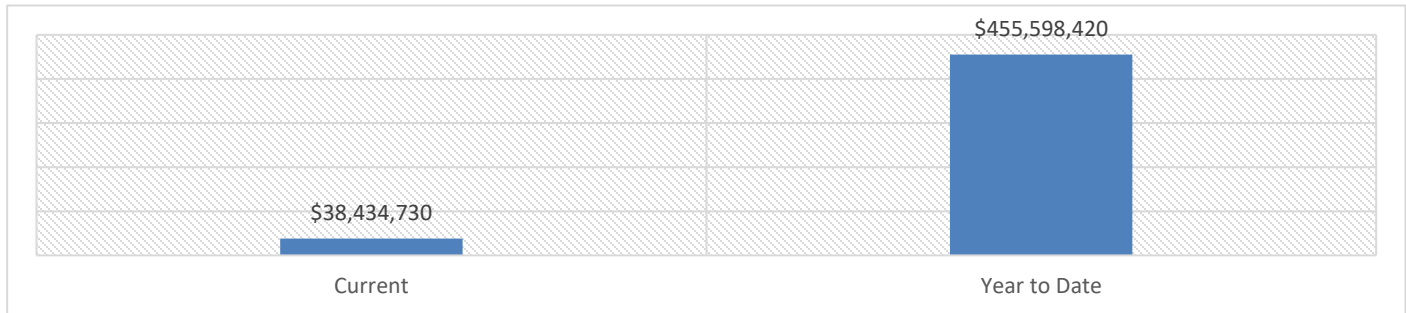


	Current Week	Year to Date
Adjusted	50	1372
Denied	209	1391
Withdrawn	3	204
Dismissed	1	246
TOTAL APPEALS	263	3213

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: May 5, 2021 - 21:30:38

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 Full Market Value	Sum Proposed Full Market Value	Amount Changed	% Changed
27-12-204-026-0000	BRANDYWINE LTD	9551 S BRANDY SPRING LN	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 37,908,900	\$ 33,214,000	\$ (4,694,900)	-12%
21-33-377-010-0000	CASCADE SPRINGS LTD	2812 W HAUN DR	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 38,861,600	\$ 34,938,800	\$ (3,922,800)	-10%
22-06-478-038-0000	BRITTANY APARTMENTS PARTNERS	4652 S 700 E	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 17,421,300	\$ 14,338,000	\$ (3,083,300)	-18%
22-05-326-036-0000	NELSON FAMILY ENTERPRISES II	4545 S ARCADIA GREEN WY	150 - 50-98 Unit Apt	H - Hearing Recommendation	\$ 10,004,200	\$ 7,583,800	\$ (2,420,400)	-24%
22-23-202-012-0000	OLD MILL COMMON LLC	6405 S 3000 E	566 - Office	H - Hearing Recommendation	\$ 6,897,400	\$ 4,649,800	\$ (2,247,600)	-33%
22-06-103-022-0000	4250 MAIN I LLC	27 E GILBRIDE AVE	142 - Low-Inc-Hous-TC	S - Assessor Stipulation	\$ 18,359,400	\$ 16,503,700	\$ (1,855,700)	-10%
28-05-401-006-0000	LIBERTY BEND PARTNERS LC	1072 E QUARRY SANDS LN	150 - 50-98 Unit Apt	H - Hearing Recommendation	\$ 20,297,400	\$ 18,563,200	\$ (1,734,200)	-9%
16-17-476-050-0000	AOS APARTMENTS LLC	1963 S 1200 E	150 - 50-98 Unit Apt	H - Hearing Recommendation	\$ 13,274,680	\$ 11,584,000	\$ (1,690,680)	-13%
27-13-326-023-0000	GREENHORNET SPACE AGENCY II,	10619 S JORDAN GATEWAY	566 - Office	H - Hearing Recommendation	\$ 16,314,500	\$ 14,802,700	\$ (1,511,800)	-9%
14-24-201-013-0000	CENTRAL REFRIGERATED	5175 W 2100 S	200 - Industrial / Other	H - Hearing Recommendation	\$ 19,182,400	\$ 17,688,020	\$ (1,494,380)	-8%
21-15-201-025-0000	CEDAR BREAKS LTD	5555 S RED CLIFF DR	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 28,256,400	\$ 26,916,000	\$ (1,340,400)	-5%
15-26-401-019-0000	BEDROSIAN SALT LAKE, LLC	3260-3280 S 900 W	594 - Storage Warehouse	U - Hearing Recommendation	\$ 9,720,100	\$ 8,460,900	\$ (1,259,200)	-13%
21-15-176-036-0000	TPP 217 TAYLORSVILLE, LLC	5800 S REDWOOD RD	582 - Community Mall	U - Hearing Recommendation	\$ 8,713,200	\$ 7,500,000	\$ (1,213,200)	-14%
16-29-328-015-0000	TWIN PINES APARTMENTS	3220 S 900 E	120 - 20-49 Unit Apt	H - Hearing Recommendation	\$ 4,390,100	\$ 3,240,500	\$ (1,149,600)	-26%
22-21-377-013-0000	BOULDER HOLLOW LTC	6942 S BOULDER DR	150 - 50-98 Unit Apt	H - Hearing Recommendation	\$ 14,145,600	\$ 13,003,000	\$ (1,142,600)	-8%
28-06-479-031-0000	RANLIFE, INC.	9272 S 700 E	566 - Office	H - Hearing Recommendation	\$ 8,637,900	\$ 7,665,000	\$ (972,900)	-11%
22-08-128-008-0000	JF SPRING RUN PARTNERS, LLC	965-971 E MUR HOL RD	120 - 20-49 Unit Apt	U - Hearing Recommendation	\$ 17,039,500	\$ 16,219,400	\$ (820,100)	-5%
09-32-361-013-0000	FRODSHAM REAL ESTATE II LC	747-757 E SOUTHTEMPLE ST	566 - Office	H - Hearing Recommendation	\$ 2,615,000	\$ 1,873,100	\$ (741,900)	-28%
16-05-102-001-0000	ROMNEY LUMBER CO	702 E SOUTHTEMPLE ST	560 - Medical Office	H - Hearing Recommendation	\$ 2,439,400	\$ 1,794,300	\$ (645,100)	-26%
21-15-126-076-0000	TPP 217 TAYLORSVILLE, LLC	5516 S REDWOOD RD	582 - Community Mall	U - Hearing Recommendation	\$ 3,013,700	\$ 2,465,150	\$ (548,550)	-18%
16-32-377-027-0000	ASPEN HILLS APARTMENTS,	3989 S 900 E	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 20,576,700	\$ 20,061,200	\$ (515,500)	-3%
21-15-151-033-0000	TPP 217 TAYLORSVILLE, LLC	5770 S REDWOOD RD	582 - Community Mall	U - Hearing Recommendation	\$ 1,374,900	\$ 888,300	\$ (486,600)	-35%
22-18-106-027-0000	INDEPENDENCE SQUARE OFFICE	111 E 5600 S	566 - Office	H - Hearing Recommendation	\$ 2,374,900	\$ 1,989,000	\$ (385,900)	-16%
22-05-276-012-0000	SALT LAKE MEDICAL INVESTORS	1201 E 4500 S	524 - Nursing Hospital	U - Hearing Recommendation	\$ 9,953,480	\$ 9,590,000	\$ (363,480)	-4%
15-01-229-002-0000	FAE HOLDINGS 483563R LLC; INT	67 W 100 S	573 - Restaurant	H - Hearing Recommendation	\$ 1,436,100	\$ 1,164,900	\$ (271,200)	-19%

Total Parcels: 25