### SALT LAKE COUNTY

2001 So. State Street Salt Lake City, UT 84114 (385) 468-7200 TTY 711



### **Meeting Minutes**

Tuesday April 26, 2022

3:00 PM

**Council Chambers, N2-800** 

**Board of Equalization** 

**Board of Equalization** 

**Meeting Minutes** 

April 26, 2022

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**Meeting Minutes** 

Present	Chair Laurie Stringham
Absent	Council Member Steve DeBry
Present	Council Member Jim Bradley
Call In	Council Member Arlyn Bradshaw
Present	<b>Council Member Dave Alvord</b>
Absent	<b>Council Member Aimee Winder Newton</b>
Present	Council Member Ann Granato
Present	<b>Council Member Dea Theodore</b>
Present	Council Member Richard Snelgrove

Presenters:Brad Neff, Property Tax Administrator Council for items 1 to 4.<br/>Chris Harding, Salt Lake County Auditor for items 5 to 8.

1. Citizen Public Input Steve Van Maren present, made no comment

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

### 2.1 Approval of BoE minutes

Acceptance of BoE minutes for April 12, 2022

*Council Member Granato made a motion, seconded by Council Member Snelgrove, to approve this agenda item. The motion carried unanimously* 

#### 2.2 Approval of Assessor and Hearing Officer Recommendations for BOE Appeals

- E-103 Hearing Officer recommendation to Deny
- U-14 Hearing Officer recommendation to Adjust using Assessor's recommended value
- H-10 Hearing Officer recommendation to Adjust
- S-4 Assessor Stipulation
- Z-5 Exemption Denied
- Y-3 Exemption Granted or Property Sold
- Count 139

*Council Member Granato made a motion, seconded by Council Member Theodore, to approve this agenda item. The motion carried unanimously* 

### 2.3 Approval of Significant Adjustments

- 16-14-306-049 Kendell, Jordan & Krystal 1776 S Devonshire Dr \$4,501,000 to \$3,150,000 Value Change: \$1,351,000 30% change Residential H-1
- 27-01-360-002 Synergy Business Park Phase I, LLC 9270 S Sandy Pkwy \$22,936,700 to \$18,300,000 Value Change: \$4,636,700 20% change Distr.Whse S-1
- 27-17-128-003 KSB Partners, LLC 3674 W South Jordan Parkway \$3,976,200 to \$2,885,420 Value Change: \$1,090,780 27% change Medical Office U-1
  Count 3

*Council Member Granato made a motion, seconded by Council Member Theodore, to approve this agenda item. The motion carried unanimously* 

### 2.4 2020 STC Remand – See attached Letter 09-32-203-004 Salt Lake City Memoriam, LLC Action Requested: Approve adjustment letter

Requested to be removed from Agenda by Brad Neff, Property Tax Administrator Council

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### 2.5 Greenbelt 2021 Rollback appeals – See attached paperwork 20-22-127-007 Mac 8, LLC 20-26-326-018 C.W. Land Co. / West Bench LLC Action Requested: Approve attached letters/recommendations

*Council Member Granato made a motion, seconded by Council Member Bradley, to approve this agenda item. The motion carried unanimously* 

- 3. Nonprofit Hospitals and Nursing Homes (Action Requested Review and Approve Recommendations of the Charity Plan Review Committee)
  - A. Intermountain Health Care 2022 Applications and Charity Plan
  - B. Mission Health Services 2022 Applications and Charity Plan
  - C. Rocky Mountain Health Care 2022 Applications and Charity Plan

*Council Member Granato made a motion, seconded by Council Member Snelgrove, to approve this agenda item. The motion carried unanimously* 

Council Member Granato stated her appreciation to these organizations who provide an invaluable service to the community.

Council Member Bradley acknowledged his appreciation to IHC for the productive conversations and charitable giving that has been significant over the years to the community while also recognizing that the County gives up tax funds in exchange for IHC's gift to the community. He suggested that both parties continue their long-standing agreement and over the next year have conversations in terms of what our needs are.

Brad Neff willing to arrange more communication.

*Chair Laurie Stringham encouraged discussion about possible partnership with all 3 Nonprofit entities listed to get involved with the Parks and Recreation health program.* 

### 4. Report on Agreement between Intermountain Health Care and Salt Lake County Jail

\*For public comment instructions on how to join this BOE meeting can be found on the CWS/Council agendas.

### 5. **Requests for Continued Exemption with No Change in Use** (Action Requested – Approve Continued Exemption)

- A. Real Property 2225 parcels
- B. Personal Property 219 personal property accounts
- C. Motor Vehicles 94 motor vehicle accounts
- D. Outstanding Annual Requests for Continued Exemption 6 (Action Requested Approve Proposed Revocation) Count Correction: Received 3 applications. Revoking entities 2,5 & 6 from the Outstanding 2022 Annual Request for Continued Exemption page labeled 5D.

*Council Member Granato made a motion, seconded by Council Member Bradshaw, to approve this agenda item. The motion carried unanimously* 

- 6. New Applications for Exemption by Category (Action Requested Approve Recommendations of District Attorney's Office)
  - A. Real Property, Personal Property and Motor Vehicle
    - Counts: Real Property (2021) new application 1 approve Real Property (2022) new applications – 12 approve Personal Property (2021) new application – 1 approve / Correction: 2022 Motor Vehicle (2021) new application – 1 approve / Correction: 2022 Real Property (2022) change in exemption percentage - 5 approve Real Property (2022) parcel number changes – 10 approve
  - B. Applications Continued 4 applications waiting for more information (For informational purposes only no action requested)

*Council Member Granato made a motion, seconded by Council Member Alvord,, to approve this agenda item A.. The motion carried unanimously* 

### 7. Removal of Exemption

 A. Removal of Exemption for Various Reasons – (Action Requested - Approve Removal of Exemption)
Counts: Real Property (2021) parcels sold to non-exempt entity – 2 approve Real Property (2022) parcel sold to non-exempt entities – 1 approve Real Property (2022) parcels no longer being used for religious use – 9 approve Personal Property (2022) offices closed – 4 account numbers – approve

*Council Member Granato made a motion, seconded by Council Member Snelgrove, to approve this agenda item. The motion carried unanimously* 

### 8. Authorization for Clerk of the Board to Implement Decisions (Action Requested – Approve)

*Council Member Granato made a motion, seconded by Council Member Bradshaw, to approve this agenda item. The motion carried unanimously* 

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