

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Tuesday, March 25, 2014 - 1:00 P.M.**

**PRESENT:** COMMISSIONER GARY J. ANDERSON, CHAIR  
COMMISSIONER LARRY A ELLERTSON, VICE-CHAIR  
COMMISSIONER DOUG WITNEY

**ALSO PRESENT:**

David Shawcroft, Utah County Deputy Attorney	Evelyn W Deamer, no further information given
Keven Ewell, Utah County Assessor's Office	Scott Anderson, no further information given
Diane Garcia, Utah County Assessor's Office	Morris Warren, no further information given
Jim Stevens, Utah County Assessor's Office	Sharon Warren, no further information given
Andrea Allen, Utah County Recorder's Office	Steve Preston, Preston Property Tax Consultants
Raphael Millet, Utah County Recorder's Office	Parker Jolly, Boys and Girls Club
Sandy Nielson, Utah County Clerk/Auditor's Office	Vic Deauvono, Boys and Girls Club
Burt Harvey, Utah County Clerk/Auditor's Office	Holly Saniger, LDS Church
Vicky Westergard, Clerk/Auditor's Office	Kelli Taylor, LDS Church
Mike Deamer, no further information given	

Commissioner Anderson called the meeting to order at 1:03 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON FEBRUARY 25, 2014.**

Commissioner Anderson requested this item be continued for one month.

**Commissioner Ellertson made the motion to continue the minutes for one month. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney**  
**Nay: none**

**TAX EXEMPTIONS**

**2. APPROVE OR DENY CONTINUING PROPERTY TAX STATEMENTS FOR 2014 EXEMPTION STATUS AS SPECIFIED IN BINDER.**

Burt Harvey explained there are 4 organizations that had some changes since last year. Neighborhood Housing Services Serial No. 48:782:0012 was incorrect on their form in 2013 because it is a vacant lot. The correct property, which they paid taxes on in 2013, should be 48:782:0014. They request 48:782:0014 now be exempt. Thanksgiving Point Institute, Parcel no. 58:005:0032, has the Museum of Natural Curiosity being built on it and will be complete in the spring. He continued he thought they were requesting it be exempt beginning this year. Rise Legacy Development's change is it no longer rents out a portion of their building to another company. This is parcel no. 48:158:0003. It was 17% taxable before and now would be 0% taxable. United Way of Central and Southern Utah rents out a portion of their building to Community Action Services, who pays \$11,517 a month in

rent. In previous years, the property was shown to be 10% taxable. They are requesting it be 0% taxable this year. Dave Shawcroft suggested this exemption be pulled from the binder. Commissioner Ellertson stated this was the same as it had been in the past. Discussion was had on how other agenda items in the past, organizations were renting out a portion of their building and could not become exempt. Commissioner Ellertson admitted he was the person who brought this before the Board of Equalization many years ago and wanted to recuse himself. Commissioner Anderson said this exemption would be pulled from the binder.

**Commissioner Witney made the motion to approve the specific exemption statuses in the binder, excluding the property involving United Way of Central and Southern Utah and continue that one property. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**3. APPROVE OR DENY INITIAL EXEMPTION APPLICATION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN UTAH COUNTY. SERIAL NOS. 39:085:0004, 53:497:0001, 66:379:0001, 04:035:0007, 04:035:0024, 04:035:0010, 04:035:0015 & 04:035:0016.**

Kelli Taylor and Holly Saniger represented the Church of Jesus Christ of Latter-day Saints. Dave Shawcroft stated he reviewed the properties and didn't see any problems with them.

**Commissioner Witney made the motion to approved Item No. 3. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**4. APPROVE OR DENY INITIAL EXEMPTION APPLICATION FOR HABITAT FOR HUMANITY, SERIAL NOS. 03:029:0030, 04:079:0029 & 65:206:0003.**

Burt Harvey stated he did not have any issues with this exemption.

**Commissioner Ellertson made the motion to approved Item No. 4. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**5. APPROVE OR DENY INITIAL EXEMPTION APPLICATION FOR BOYS & GIRLS CLUBS OF UTAH COUNTY, SERIAL NO. 30:077:0001.**

Vic Deauvono represented the Boys and Girls Club. Commissioner Ellertson asked if this was an expansion and additional facilities. Vic explained it is a gift that was given to raise money to pay the Provo School District the \$300, 000 they still owe them on their current facility. He added they did not have any money allocated for

the property tax on a gift. He said they were planning on selling the property. Due to no roads up to the facility, they cannot sell it at this time. He discussed additional roads being built up to the property. Commissioner Witney asked if the property was exempted this year, if they would be taxed on the sale. Dave answered yes, if it sold. Dave commented the question he had was on the actual use of the property. Vic explained they transport children to the wilderness area where they plan on setting up picnic tables, an archery course, and things like that this spring and summer. He admitted they do have it for sale, but don't have any "nips" on the 6.4 acres at the moment. Dave explained vacant property does not qualify. Vic countered they do plan on using it this summer as they will be taking kids that are capable up there on the weekends to do some weekend treks. Burt pointed out on the Schedule A portion of the application, they detailed a use for the property.

**Commissioner Ellertson made the motion to approve the exemption. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney**  
**Nay: none**

**RECONVENE BY STATE TAX COMMISSION**

**6. HEAR LATE APPEAL OF 2013 PROPERTY VALUATION FOR CARA CERNA, SERIAL NO. 44:098:0030, APPEAL NO. 13-2478.**

Peter Jeppsen stated this was stipulated at \$5,300.

**Commissioner Witney made the motion to accept the stipulated value of \$5,300 for Serial No. 44:098:0030.**

**Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney**  
**Nay: none**

**7. HEAR LATE APPEAL OF 2013 PROPERTY VALUATION FOR AMI & GLEN WHITE, SERIAL NO. 38:357:0512, APPEAL NO. 14-4.**

Keven Ewell stated they had stipulated at \$360,000.

**Commissioner Witney made the motion to accept the stipulated value of \$360,000 for Serial No. 38:357:0512.**

**Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney**  
**Nay: none**

**8. HEAR LATE APPEAL OF 2013 PROPERTY VALUATION FOR MICKEY DEE & JOANN SNYDER, SERIAL NO. 49:223:0041, APPEAL NO. 13-2477.**

Keven Ewell explained there is an inequity of assessment in this neighborhood. The stipulated value is \$265,900.

**Commissioner Witney made the motion to accept the stipulated value of \$265,900 for Serial No. 49:223:0041.**

**Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

**GREENBELT**

**9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR BARBARA ANN, SCOTT EVANS & CLAYTON SCOTT ANDERSON, SERIAL NOS. 13:031:0017 & 13:034:0061, GB ACCT. NOS. 378-2014 & 377-2014.**

Diane Garcia explained the number of times the applications had been sent to the owners with no response before it was taken off of Greenbelt. When asked if they had jurisdiction, Dave Shawcroft answered, they did because the owners timely appealed the rollback. Scott Anderson explained due that to the death of his father, his step-mother moved in with his sister. They did not see any of the notifications. These were found recently and that's when things were raised. Scott continued by stating the properties are leased for grazing and for hay. To which Diane said there was no question on production. The application was not completed.

**Commissioner Ellertson made the motion to approve the application. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

**10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MORRIS WARREN, KAREN AVERETT & EVELYN DEAMER, SERIAL NOS. 26:068:0010 & 26:068:0111, GB ACCT. NOS. 401-2014 & 402-2014.**

Diane explained the reason for the rollback is because when there was a change of legal ownership and no application was returned. Mike Deamer, an attorney and husband of one of the owners, explained the history of the property and the effects of a boundary agreement. He said they only received the notice of rollback and then immediately appealed it. He continued explaining the dealings they had in court when one of the named owners of the property died and what they had to do to correct the record title of ownership. He stated the history of the production of the property which was submitted with the application. He stated they believed it should properly be reinstated to its Greenbelt status. Diane explained the ownership has been changed again and there is no question of production. Warren Morris explained his history of working on the property.

**Commissioner Witney made the motion to approve the application. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

**11. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR RCA14 LC, RCA65 LC & RCA68 LC/STEVEN ALLRED, SERIAL NOS. 58:033:0011, 58:033:0020 & 58:033:0341, GB ACCT. NOS. 324-2014. 321-2014 & 322-2014.**

UTAH COUNTY BOARD OF EQUALIZATION

MINUTES – March 25, 2014

Page 5

Stephen Allred, the son of R. Chase Allred, explained the history of the dry farm. He explained his now deceased father enrolled the property in the DCP Program, which is a crop-rotation program. Having little familiarity with the program prior to his father's death, he contacted Farm Services to keep the property enrolled in Greenbelt. He explained he met on an ongoing basis with Sterling Reece from 2004 to the present. They would enroll the property in this DCP Program. This continued until he received the rollback notice in January, 2014. He commented he thought he had done everything he needed to do to keep the property enrolled in Greenbelt. He continued stating his history of actions with Mr. Reece of Farm Services for the past 10 years. He described the property as sagebrush and hadn't changed any in 10 years. He said at one time the property had had cattle on it. He admitted neither he nor his family had actively put cattle on the property. He explained there are troughs and remnants of fence on the property. He reiterated his belief was the enrollment in DCP was sufficient to maintain the Greenbelt status. Commissioner Witney asked about a road on the map he provided. Stephen explained it was a road that is going north to some subdivisions that are being developed. Stephen explained what the DCP Program entailed. Commissioner Witney brought up that Diane had contacted Sterling Reece who stated this property was not enrolled in any program and no payments had been sent out for at least two years. Stephen explained in 2004 he met with Sterling Reece about production and told him he did not care about payments. He said he only cared the property remained in Greenbelt. As far as he knew at that time, he did everything he needed to do to have it remain in Greenbelt. He gave examples of all the things he provided (crop rotation reports) each year and then believed he was in Greenbelt. Diane stated she spoke to Sterling Reece the day before to make sure she had all of these things clarified since Mr. Allred provided a letter where he mentioned getting on the programs retroactively. He told her these properties were not on a program and have not been on a program. The first time he came in was in 2007. He told Diane Mr. Allred told him he did not want to complete the application or the forms to get on a program about the time the property changed to multiple LLC's. Due to the multiple owners and the financial information they would have to provide, he was told it was too cumbersome to complete as compared to the nominal fee. According to Sterling Reece, Mr. Allred knew he was not enrolled in any program due to the fact he did not complete all of those forms. The only thing he did fill out was a crop report which is not enrolling in any program. Diane stated there is no production. She continued explaining the deadline for the DCP Program is September 30<sup>th</sup>. Once that deadline passes there is no appealing that deadline. There is no grace period for filing. Therefore, there is no getting on the program retroactively. Commissioner Witney asked about there being no production for seven years. Stephen answered there had been no active production for seven years. He continued he was under the impression, the enrollment in the DCP Program constituted production. He added he has since come to understand nominal production was all he needed. He explained the trauma that has happened due to the property being taken off of Greenbelt. Commissioner Witney explained he didn't see how this could be approved as there was no production. Stephen at that point brought up he had issues with valuation and had Steve Preston there to explain. Dave explained valuation could not be addressed in this setting. It would have to be brought before the Board of Commissioners. Steve Preston spoke about how they wanted to file an Application to File an Erroneous or Illegal to Pay Taxes form. Dave explained where they would have to file that document.

**Commissioner Witney made the motion to deny the application. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney**  
**Nay: none**

UTAH COUNTY BOARD OF EQUALIZATION

MINUTES – March 25, 2014

Page 6

12. **SET A DATE, TIME AND LOCATION FOR CLOSED MEETING TO DISCUSS COMMERCIAL INFORMATION AS DEFINED IN SECTION 59-1-404, U.C.A., 1953 AS AMENDED.**

**There being no need for a closed session, Commissioner Witney made the motion to adjourn the meeting. Commissioner Ellertson seconded and carried with the following vote.**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

The meeting then adjourned at 1:37 P. M.

The minutes of the March 25, 2014 Board of Equalization Meeting were approved as transcribed on April 29, 2014.

---

Gary Anderson, Chair

ATTEST:

---

Bryan E. Thompson,  
Utah County Clerk/Auditor

Copies available upon request or online at:  
[www.utahcountyonline.gov](http://www.utahcountyonline.gov) and [www.utah.gov/pmn](http://www.utah.gov/pmn).

Recorded by: Vicky Westergard, Tax Admin Clerk