

**MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, October 3, 2024 at 2:00 P.M.**

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR
COMMISSIONER AMELIA POWERS GARDNER (*Electronically*)
COMMISSIONER SKYLER BELTRAN

ALSO PRESENT:

Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Paul Jones, Utah County Attorney's Office
Ben Stanley, Utah County Attorney's Office
Katrina Cole, Utah County Attorney's Office
Paul Child, Utah County Recorder's Office

Burt Harvey, Utah County Auditor's Office
Miranda North, Utah County Auditor's Office
Gena Case, Utah County Auditor's Office
Sally Leo, Utah County Auditor's Office
Wade Edwards, Information Systems
Erik Busath, Brigham Young University
Shirlee Draper, Cherish Families

Commissioner Gordon called the meeting to order at 2:02 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON
SEPTEMBER 18, 2024.**

Commissioner Beltran made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS
REPORT, REPORT DATE: 9/17/2024.**

Commissioner Beltran made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

**3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS
REPORT, REPORT DATE: 10/2/2024.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

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4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 10/2/2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran

NAY: None

APPROVED

5. APPROVE OR DENY THE CLASSIFICATION CHANGE PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran

NAY: None

APPROVED

6. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran

NAY: None

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 67:085:0017. OWNER OF RECORD IS LISTED AS STEWART, REBECCA LESSA FUCHS (ET AL). APPEAL #537-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran

NAY: None

APPROVED

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 35:768:0025. OWNER OF RECORD IS LISTED AS JIMINEZ, MARIO & BARBARA ARLENE (ET AL). APPEAL #538-2024.

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Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 8. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 12:048:0074 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS GRAY, LEXIE FERN. APPEAL #539-2024.

Chief Deputy Assessor Theron Case agreed there may be a factual error.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 9. The motion was seconded by Commissioner Beltran and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 67:121:0412 & 67:121:0413 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS MEADOWS @ JESSIE'S BROOK LLC THE. APPEAL #540-2024.

Chief Deputy Assessor Theron Case agreed there may be a factual error.

Commissioner Beltran made the motion to approve Agenda Item No. 10. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 07:046:0006, 07:046:0007 & 07:046:0008. OWNER OF RECORD IS LISTED AS SPANISH FORK NURSING AND REHABILITATION MANAGEMENT LLC. APPEAL #541-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 11. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

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12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:157:0004. OWNER OF RECORD IS LISTED AS KNORR, KIMBERLY & TOMMY (ET AL). APPEAL #543-2024.

Burt Harvey recommended denying this late petition due to applicant's explanation for not filing on time.

Commissioner Powers Gardner made the motion to deny Agenda Item No. 12. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

DENIED

13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 52:331:0026. OWNER OF RECORD IS LISTED AS FRENCH, CARESHMEH (ET AL). APPEAL #544-2024.

The applicant stated she was confused about the filing deadline. Burt Harvey recommended denying this late petition due to the applicant's history of filing appeals in a timely manner.

Commissioner Powers Gardner made the motion to deny Agenda Item No. 13. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

DENIED

14. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 07:134:0017. OWNER OF RECORD IS LISTED AS 8TH NORTH BUSINESS PLAZA LLC. APPEAL #545-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 14. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

15. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:311:0034. OWNER OF RECORD IS LISTED AS COWLEY, BRADY & DANIELLE JO. APPEAL #547-2024.

Burt Harvey recommended denying this late petition due to the applicant not providing an explanation.

Commissioner Beltran made the motion to deny Agenda Item No. 15. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

DENIED

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16. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 09:028:0002. OWNER OF RECORD IS LISTED AS BUFMACK, DESTRI & AARON. APPEAL #548-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 16. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

17. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR CHERISH FAMILIES, SERIAL NUMBERS 51:290:0011 AND 51:290:0012.

Shirlee Draper, representing Cherish Families, stated the organization provides services to polygamous families.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 17. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

18. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NUMBERS 19:075:0049, 19:075:0048 AND 23:001:0191.

Erik Busath of Brigham Young University stated that two of the parcels (19:075:0049 and 19:075:0048) will be used for educational purposes. The other parcel will be used for the same purpose as its adjacent parcel (Ironton Storage Building).

Commissioner Powers Gardner made the motion to approve Agenda Item No. 18 subject to proration from date of acquisition. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

19. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR SUNDANCE NATURE ALLIANCE, SERIAL NUMBERS 15:011:0047, 15:011:0048, 15:014:0001, 15:015:0025, 52:147:0002 AND 52:944:0003 (CONTINUED FROM 4/26/24 AND 8/7/24 MEETINGS).

Mandi North stated the applicant had withdrawn their application.

Commissioner Beltran made the motion to strike Agenda Item No. 19. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

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Commissioner Beltran made the motion to adjourn. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

There being no further business or public comment, the meeting adjourned at 2:18 P.M.

Brandon Gordon, Commission Chair

ATTEST:

Rodney W. Mann
Utah County Auditor

Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn
Recorded and transcribed by Sally Leo, Board of Equalization Secretary