

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, October 28, 2014 at 1:00 P.M.

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

ALSO PRESENT:

Dave Shawcroft, Attorney

Diane Garcia, Assessor's Office

Peter Jeppsen, Assessor's Office

Raphael Millet, Recorder's Office

Andrea Allen, Recorder's Office

Sandy Nielson, Clerk/Auditor's Office

Burt Harvey, Clerk/Auditor's Office

Vicky Westergard, Clerk/Auditor's Office

Clarissa Reeve, Assessor's Office

Robert Fillerup, Attorney

Jim Stevens, Assessor's Office

Annette Warnick, Arches Academy

Rhett Davis, Provo/Sundance

Michelle Templeman, Arches Academy

Commissioner Anderson welcomed all present and the meeting began at 1:04 P.M.

1. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 30, 2014.**
Commissioner Ellertson made the motion to approve the minutes from September 30, 2014.
Commissioner Witney seconded the motion and carried with the following vote:

Aye: Commissioner Anderson
Commissioner Ellertson
Commissioner Witney

Nay: None

2. **APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 10/21/2014.**
Commissioner Witney made the motion to approve Board of Equalization Assessor approved Review Process dated 10/21/2014. Commissioner Ellertson seconded the motion and carried with the following vote:

Aye: Commissioner Anderson
Commissioner Ellertson
Commissioner Witney

Nay: None

3. **APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE: 10/21/2014.**
Commissioner Witney made the motion to approve the Board of Equalization Assessor approved Hearing Process Report dated 10/21/2014. Commissioner Ellertson seconded the motion and carried with the following vote:

Aye: Commissioner Anderson
Commissioner Ellertson
Commissioner Witney

Nay: None

TAX EXEMPTION

4. **APPROVE OR DENY APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR ARCHES ACADEMY/ ANNETTE WARNICK, SERIAL NO. 17:067:0016.**

Burt Harvey explained this is a private school. He found no problems with the application as they previously rented the property but now owned it. Previously the property was an Evangelical Free Church and was exempted on religious grounds. Now it would be exempt on educational ones. Dave Shawcroft said the taxes could be prorated for the current year from the date of purchase and full the next year.

Commissioner Witney made the motion to approve Item No. 4 for Arches Academy.

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

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

Annette Warnick arrived after the vote. She explained the school is located across from Orem High School. This is a private school that has its roots in the Meridian School which looked at closing in 2012 due to financial problems. She and four of her coworkers founded Arches Academy. They had been leasing the building but finalized the purchase of the building in September. They have 94 students. Commissioner Ellertson questioned if there was an income limit to attend the school. Michelle Templeman explained the application shows the salaries or hourly rates paid to their employees, the number of families with the number of people that attend and the tuition they have paid. Some of these are teachers. The higher amounts are tuition paying families.

PRIMARY RESIDENTIAL EXEMPTION

5. **APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR RHETT DAVIS, SERIAL NO. 15:009:0078. (Continued from 9/30/14).**

Rhett Davis explained he purchased the home a couple of years ago. It is located the second road past Sundance in a slot canyon. He continued that he lives there year round. He rents it out sometimes on the weekends to S Mountain Lodging. Dave Shawcroft commented the application has to be filed by March 1st each year and was not filed by then. Commissioner Anderson asked why he applied late. Rhett said he bought the property under his business name and filed as soon as he found out from his accountant. Commissioner Witney asked if his home in South Jordan also received the residential exemption. Rhett replied he has a full-time renter there. Dave commented the problem was the timeliness issue. Because he did not come last month when this was on the agenda, a basis had to be found to show good cause to accept a late filing. The application was filed August 8th. Rhett said he learned about the exemption when he met with his accountant. Dave explained the exemption would go back to the first of the year.

Commissioner Ellertson made the motion voted to approve the application as it does qualify for the exemption and there is good cause to file a late appeal. Commissioner Witney seconded the motion and carried with the following vote:

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

6. **APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR CLYDE & ALICE PRITCHETT, SERIAL NO. 15:006:0012. (Continued from 9/30/14).**

Sandy Nielson explained the letter sent to the owners inviting them came back. Dave Shawcroft added they did not file timely. Clarissa Reeve commented the owners sold their other home in October 2013. This property is now their primary residence.

Commissioner Witney made the motion to approve with finding of good cause.

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

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

GREENBELT

7. **APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR SANDRA D PACE, TRUSTEE, SERIAL NOS. 14:018:0139 & 14:018:0140, GB ACCT. NO. 525-2014 & 526-2014. (Continued from 7/29/14, 8/26/14 & 9/30/14).**

Commissioner Anderson explained this agenda item was requested to be continued for one month. There was discussion that it should be continued until the January. Dave explained the next meeting will be on December 16th.

Commissioner Ellertson made the motion to continue Item No. 7 be continued until December 16, 2014. Commissioner Witney seconded the motion and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Witney
Nay: Commissioner Anderson**

8. **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.**

Commissioner Witney made the motion to strike this item. Commissioner Ellertson seconded the motion and carried with the following vote:

**Aye: Commissioner Anderson
Commissioner Ellertson
Commissioner Witney**

Commissioner Witney made the motion to adjourn the meeting. Commissioner Ellertson seconded the motion and carried with the following vote:

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

The meeting adjourned at 1:26 P.M.

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The minutes of the October 28, 2014 Board of Equalization Meeting were approved as transcribed on December 16, 2014.

Gary Anderson, Chair

ATTEST:

Bryan E. Thompson
Utah County Clerk/Auditor

Copies available upon request or online at: www.utahcountyonline.gov or www.utah.gov/pmn. Recorded by Vicky Westergard, Tax Administration Clerk