

**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Tuesday, December 16, 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

Vicky Westergard, Clerk/Auditor's Office

Clarissa Reeve, Assessor's Office

Robert Fillerup, Attorney

Jim Stevens, Assessor's Office

Burt Harvey, Clerk/Auditor's Office

Brannon Carter, no further information

Commissioner Anderson welcomed all present and the meeting began at 1:05 P.M.

1. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 28, 2014.**
2. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JANUARY 7, 2014 AT 9:00 AM.**
3. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JUNE 3, 2014 AT 9:00 AM.**
4. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JUNE 17, 2014 AT 8:00 AM.**
5. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JULY 1, 2014 AT 9:00 AM.**
6. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JULY 8, 2014 AT 9:00 AM.**
7. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 5, 2014 AT 9:00 AM.**
8. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 12, 2014 AT 9:00 AM.**
9. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 19, 2014 AT 9:00 AM.**
10. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 2, 2014 AT 9:00 AM.**
11. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 9, 2014 AT 9:00 AM.**
12. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 16, 2014 AT 9:00 AM.**
13. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 23, 2014 AT 9:00 AM.**
14. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 7, 2014 AT 9:00 AM.**
15. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 14, 2014 AT 9:00 AM.**
16. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 21, 2014 AT 9:00 AM.**

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- 17. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 4, 2014 AT 9:00 AM.**
- 18. **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 18, 2014 AT 9:00 AM.**

Commissioner Ellertson commented that on No. 13 (September 23<sup>rd</sup>), it says the 916 Report was continued one week to September 30<sup>th</sup>. He asked if they had ever had minutes from that day. Also, on No. 16, October 21 minutes, there is on item No. 1, a zero missing on the date. It should be 10/21/2014 and not 1/21/2014.

**Commissioner Ellertson made the motion to approve Items Nos. 1-18 with corrections. Commissioner Witney seconded the motion and carried with the following vote:**

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

**Nay: None**

- 19. **APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIW PROCESS REPORT, REPORT DATE: 12/8/2014.**

Commissioner Witney questioned on Serial No. 21:013:0042 which is at the top of page 4 (of 6), the report say it is a factual error in appraisal and it dropped by more than half. Peter Jeppsen explained this property is at 820 North in Provo where they changed the street drainage system. A landslide came off the hill and into this building. We didn't know about it. He went into the building after the fact. He was asking for \$250,000. He explained he used an income approach based on what the property would be worth and went backwards. He agreed that was a fair way to do it.

- 20. **APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE: 12/8/2014.**

**Commissioner Ellertson make the motion to approve Item Nos. 19 and 20. Commissioner Witney seconded the motion and carried with the following vote:**

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

**Nay: None**

- 21. **ADOPT OF RESOLUTION ADOPTING THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH MEETING SCHEDULE FOR THE CALENDAR YEAR 2015.**

**Commissioner Ellertson made the motion to adopt the meeting schedule for 2015. Commissioner Witney seconded the motion and carried with the following vote:**

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

**Nay: None**

**PRIMARY RESIDENTIAL EXEMPTION**

- 22. **APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR BRANNON CARTER, SERIAL NO. 53:028:0027, FOR THE YEAR 2015.**

Dave Shawcroft explained the County did not have proof showing the tenant is residing on the property full-time.

Brannon Carter asked what information would be needed. Dave commented the tenants mailing address is in California. Brannon explained the renter has been at Cirque Lodge, a rehab center. She gets her mail there. She is living in the house now full-time. The address is 8989 Timphaven in Sundance. She rented the property in August and September, 2014 and recently signed another contract on October 1<sup>st</sup> until next October 1<sup>st</sup>. The utilities are in our name. The winter rate on the contract shows how the rent goes up to cover the utilities. She is currently living in the cabin and pays \$5000 in rent. Her name is Violet Lucas. Jim Stevens stated we needed to clarify whether her home in California is her primary residence. Commissioner Anderson explained we need some proof she is not living in Los Angeles and that she is living in Sundance full-time in this residence. Dave Shawcroft, when asked what is needed, answered an affidavit would be good. A driver's license, proof of paying taxes here, registration to vote here would also be good. Dave Shawcroft suggested, if she has not changed some of these things to Utah, that this item be continued one or two months to give her time to make these changes. She should fill out the questionnaire because it contains the questions needed to establish primary residency. **Commissioner Ellertson made the motion to continue item No. 22 for two months. Commissioner Witney seconded the motion and carried with the following vote:**

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

**23. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR SCOTT BAXTER AND TRIESTE WILDE, SERIAL NO. 52:225:0003, FOR THE YEAR 2015.**

Commissioner Ellertson asked if there were any closing statements as she sold a home and purchased a home. Clarissa said she thought she would provide any information needed. Jim said he thought it application was okay. Commissioner Ellertson noted the documents she provided had a different address. Jim said her Subaru statement goes to a Provo Canyon Po Box. Sandy Nielson stated she spoke to her and the address they are looking at is her mother's address.

**Commissioner Witney made the motion to approve the residential property exemption for o. 23. Commissioner Ellertson seconded the motion and carried with the following vote:**

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

**GREENBELT**

**24. APPROVE OR DENY APPLICATION FOR REVIW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR SANDRA D PACE, TRUSTEE, SERIAL NOS. 14:018:0139 &14:018:0140, GB ACCT. NOS. 525-2014 & 526-2014. (Continued from 7/29/14, 8/26/14, 9/30/14 \$ 10/28/14).**

Robert Fillerup asked for a continuance for two months. Diane asked for him to clarify what he is bringing us. The office on the site is the office for the other sod farm. Due to trusts being involved, the attorney that did these trusts didn't think ahead about Greenbelt issues. We need to make sure this doesn't complicate things. There are defacto leases or understandings that the sod farm operation actually uses this property even those it is not in their name.

**Commissioner Ellertson made the motion to extend this item for two months. Commissioner Witney seconded the motion and carried with the following vote:**

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

Robert Fillerup thanked Commissioners Witney and Anderson for their service to the county.

**25. 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 Ellertson made the motion to strike Item No. 25. Commissioner Witney seconded the motion and carried with the following vote:**

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

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

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

**The meeting adjourned at 1:25 P.M.**

The minutes of the December 16, 2014 Board of Equalization Meeting were approved as transcribed on January 27, 2015.

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Larry Ellertson, Chair

ATTEST:

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Bryan E. Thompson  
Utah County Clerk/Auditor

Copies available upon request or online at: [www.utahcountyonline.gov](http://www.utahcountyonline.gov) or [www.utah.gov/pmnm](http://www.utah.gov/pmnm). Recorded by Vicky Westergard, Tax Administration Clerk