

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, November 18, 2021 at 2:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER THOMAS V. SAKIEVICH, VICE-CHAIR

ALSO PRESENT (*Electronically*):

Ben Stanley, Utah County Attorney's Office	Kent Liston, Utah Food Bank
Peter Jeppsen, Utah County Assessor's Office	Joel Christensen, Now I Can Foundation
Vicky Westergard, Utah County Clerk/Auditor's Office	Tracy Christensen, Now I Can Foundation

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Kris Poulson, Utah County Assessor	Sally Leo, Utah County Clerk/Auditor's Office
Burt Garfield, Utah County Chief Deputy Assessor	Daniel Knutsen, Information Systems
Jim Stevens, Utah County Assessor's Office	Rich Bowman, property owner
Diane Garcia, Utah County Assessor's Office	Jay Bowman, property owner
Clarissa Reeve, Utah County Assessor's Office	

Commissioner Lee called the meeting to order at 2:04 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner. Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 28, 2021

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

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 10, 2021

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 11/17/2021

4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 11/17/2021

Commissioner Sakievich made the motion to approve Agenda Item No's. 2-4. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

5. (APPROVE) OR DENY OWNER'S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 15:020:0026 FOR TAX YEAR 2021.

6. (APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 55:456:0003 FOR TAX YEAR 2021.

Commissioner Sakievich made the motion to approve Agenda Item No’s. 5-6. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 67:052:0007. OWNER OF RECORD IS LISTED AS KPM INVESTMENTS LLC. APPEAL #1489-2021

Commissioner Sakievich made the motion to deny Agenda Item No. 7. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

DENIED

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 12:061:0263. OWNER OF RECORD IS LISTED AS DOUGLASS, BARBAR B. APPEAL #1490-2021

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

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 41:949:01101, 41:949:0151 & 41:949:0152. OWNER OF RECORD IS LISTED AS LONG TERM CAPITAL INVESTMENTS LLC. APPEAL #1491-2021

Commissioner Sakievich made the motion to deny Agenda Item No. 9. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

DENIED

10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:454:0344. OWNER OF RECORD IS LISTED AS NICKLE, STEPHEN L & MELANIE G. APPEAL #1494-2021

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

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 52:230:0079. OWNER OF RECORD IS LISTED AS BRINLEY, DERRY LYNN & JULIE SIMS. APPEAL #1495-2021

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

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

12. DENY OR (APPROVE) 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR UTAH FOOD BANK, SERIAL NUMBER 26-046-0088, PRORATED FROM DATE OF PURCHASE.

Vicky Westergard explained that this property was purchased August 18th, but the application was not received until October 6th. It was not filed in a timely manner within the thirty days of purchase. The property is also vacant without ground being broken or a building permit issued.

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

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

DENIED

13. (APPROVE) OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR NOW I CAN FOUNDATION, SERIAL NUMBERS 51:541:0001 AND 54:541:0002, PRORATED FROM DATE OF PURCHASE.

Commissioner Sakievich made the motion to approve Agenda Item No. 13. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

APPROVED

14. RECONSIDERATION OF BOE APPEAL DATED SEPTEMBER 24, 2019, REGARDING PARCEL 51:626:0001, ORIGINALLY APPEALED BY ROBERT J STEVENS, PARCEL OWNED BY JUSTIN & JODI MORRIS (CONTINUED FROM MARCH 21, 2021 AND MAY 27, 2021 MEETINGS)

After some discussion, the Board made a decision.

Commissioner Sakievich made the motion to deny Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakievich
NAY: None

DENIED

15. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR BOWMAN FAMILY TRUST 07-19-2016 (ET AL), SERIAL NO. 29:025:0126, GB ACCT NO. 253-2022.

Diane Garcia explained that this parcel is 5.30 acres. The homesite takes up more than an acre which does not leave five acres for agricultural production. Mr. Bowman stated he is only using three acres for alfalfa production. After a lengthy discussion, the Board wants more information before rendering a decision.

Commissioner Sakievich made the motion to continue Agenda Item No. 15 to next month's meeting. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakievich
NAY: None**

CONTINUED

Commissioner Sakievich made the motion to adjourn. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakievich
NAY: None**

There being no further business or public comment, the meeting adjourned at 3:17 P.M.

William C. Lee, Commission Chair

ATTEST:

Joshua Daniels
Utah County Clerk/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