

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, January 29, 2019 at 1:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER NATHAN IVIE

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office
Burt Garfield, Chief Deputy Assessor
Jim Stevens, Utah County Assessor's Office
Peter A. Jeppsen, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office
Merlin Ethington, Utah County Assessor's Office

Kevin Flanagan, Saints Peter & Paul Orthodox Church
Andrea Allen, Utah County Recorder's Office
Burt Harvey, Utah County Clerk/Auditor's Office
Vicky Westergard, Utah CO Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Lee called the meeting to order at 1:12 P.M. and welcomed those present. He noted the absence of Commissioner Ainge. 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
DECEMBER 18, 2018**

Commissioner Ivie 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
Nathan Ivie
NAY: None**

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS
REPORT, REPORT DATE: 1/2/2019**

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE:
1/25/2019**

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

4. DENY (OR APPROVE) 2018 INITIAL PROPERTY TAX EXEMPTION FOR SAINTS PETER AND PAUL ORTHODOX CHRISTIAN CHURCH, SERIAL NOS. 30:065:0075 AND 30:065:0054

Vicky Westergard came forward to state there are storage sheds on the property. The remainder of the property is vacant with no signs of construction or development. There was a discussion on the requirements for vacant land to be eligible for an exemption. Kevin Flanagan of Saints Peter & Paul Orthodox Christian Church explained they are in the process of obtaining a building permit and it may be issued in March. He was encouraged to apply for the 2019 property tax exemption.

Commissioner Ivie made the motion to deny the 2018 Initial Property Tax Exemption for Saints Peter and Paul Orthodox Church as stated as Agenda Item No. 4. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Nathan Ivie
NAY: None**

DENIED

5. APPROVE (OR DENY) TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2018 ON PARCEL 52:463:0002 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 5. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

6. APPROVE (OR DENY) TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2019 ON PARCEL 54:037:0159 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 6. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

7. APPROVE (OR DENY) TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2019 ON PARCEL 66:068:0015 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 7. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

8. DENY (OR APPROVE) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 29:062:0011 &

**29:062:0083. OWNER OF RECORD IS LISTED AS WILLIAM P WOOD PROPERTIES LC.
APPEAL #956-2018**

Clarissa Reeve of the Assessor's Office believes there is a factual error and this petition should be approved to correct it.

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

9. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:445:0029. OWNER OF RECORD IS LISTED AS FUNES, LEE & TRICIA. APPEAL #957-2018

Commissioner Ivie made the motion to approve the petition as stated as Agenda Item No. 9. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

10. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:167:0004 DUE TO QUALIFYING EVENT. OWNER OF RECORD IS LISTED AS SAWATZKI, KAREN F & ROBERT J. APPEAL #958-2018

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

11. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR FACTUAL ERROR ONLY FOR PARCEL 19:001:0139. OWNER OF RECORD IS LISTED AS RIDDLE, PAUL A & LISA. APPEAL #962-2018

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

12. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:239:0002. OWNER OF RECORD IS LISTED AS NORTH POINTE BUILDINGS A AND B LLC. APPEAL #963-2018

**Commissioner Ivie made the motion to approve the petition as stated as Agenda Item No. 12.
The motion was seconded by Commissioner Lee and carried with the following vote:**

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

**13. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF
PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 19:034:0144. OWNER
OF RECORD IS LISTED AS PENROD, LAVERN CLINGER & CLOWARD. APPEAL #964-
2018**

**Commissioner Ivie made the motion to approve the petition as stated as Agenda Item No. 13.
The motion was seconded by Commissioner Lee and carried with the following vote:**

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

**14. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF
PROPERTY VALUATION AFTER FILING DEADLINE FOR FACTUAL ERROR ONLY FOR
PARCEL 45:499:0006. OWNER OF RECORD IS LISTED AS HALL, RONALD L. APPEAL
#965-2018**

**Commissioner Ivie made the motion to approve the petition as stated as Agenda Item No. 14.
The motion was seconded by Commissioner Lee and carried with the following vote:**

**AYE: William C. Lee
Nathan Ivie
NAY: None**

APPROVED

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

**AYE: William C. Lee
Nathan Ivie
NAY: None**

There being no further business or public comment, the meeting adjourned at 1:37 P.M.

WILLIAM C. LEE, Commission Chair

ATTEST:

AMELIA A. POWERS
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