

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Tuesday, February 26, 2019 at 1:00 P.M.**

**PRESENT:** COMMISSIONER WILLIAM C. LEE, CHAIR  
COMMISSIONER TANNER AINGE, VICE CHAIR  
COMMISSIONER NATHAN IVIE

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Burt Garfield, Chief Deputy Assessor	Rex Olsen, property owner
Jim Stevens, Utah County Assessor's Office	Margaret Olsen, property owner
Diane Garcia, Utah County Assessor's Office	Morgan Fife, Seiler, Anderson, Fife & Marshall, LC
Clarissa Reeve, Utah County Assessor's Office	Mike Moore, property owner
Andrea Allen, Utah County Recorder's Office	Allie Poulson, property owner
Sally Leo, Utah County Clerk/Auditor's Office	

Commissioner Lee called the meeting to order at 1:01 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD  
JANUARY 29, 2019**

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

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

APPROVED

**2. APPROVE (OR DENY) TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR  
THE TAX YEAR 2019 ON PARCEL 52:563:0001 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. 2. The motion was seconded by Commissioner Ainge and carried with the following vote:

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

APPROVED

**3. DENY (OR APPROVE) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF  
PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 55:602:0006. OWNER  
OF RECORD IS LISTED AS BROADLEY, STEPHEN & ELAINE. APPEAL #966-2018**

Commissioner Ivie made the motion to deny the petition as stated as Agenda Item No. 3. The motion was seconded by Commissioner Ainge and carried with the following vote:

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie**

NAY: None

DENIED

**4. DENY (OR APPROVE) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 48:409:0019. OWNER OF RECORD IS LISTED AS WANG, QIZHONG (ET AL). APPEAL #967-2018**

Burt Harvey explained the petitioner had an appeal for 2017 in process with the Utah State Tax Commission, so he did not file on time for 2018. Burt stated an appeal still open for a prior year is not a basis to allow a late appeal and has been historically rejected as an extraordinary circumstance by the Commission.

**Commissioner Ainge made the motion to approve the petition as stated as Agenda Item No. 4.**

**The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee**

**Tanner Ainge**

**NAY: Nathan Ivie**

APPROVED

**5. APPROVE OR DENY TAXABLE APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR FAE HOLDINGS 364974R, LLC, SERIAL NO'S & GB ACCTS AS LISTED.**

Morgan Fife, attorney for FAE Holdings 364974R, LLC, came forward to state the owners did not receive the greenbelt rollback notices sent out in 2016. Mr. Fife emphasized that due to the greenbelt rollback notices being mailed to a non-existent address, the owners did not properly receive their due process to not being statutory noticed. A lengthy and protracted discussion over these issues and other concerns took place between Commissioners Lee, Ainge and Ivie, Deputy Attorney Paul Jones, Farmland Assessment Analyst Diane Garcia, Morgan Fife and Mike Moore, majority property owner.

**Commissioner Ivie made the motion to continue Agenda Item No. 5 to the next meeting in three weeks. The motion was seconded by Commissioner Ainge and carried with the following vote:**

**AYE: William C. Lee**

**Tanner Ainge**

**Nathan Ivie**

**NAY: None**

CONTINUED

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

**AYE: William C. Lee**

**Tanner Ainge**

**Nathan Ivie**

**NAY: None**

There being no further business or public comment, the meeting adjourned at 3:18 P.M.

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WILLIAM C. LEE, Commission Chair

ATTEST:

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AMELIA A. POWERS  
Utah County Clerk/Auditor

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