

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, August 27, 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
Kris Poulson, Utah County Assessor	Sally Leo, Utah County Clerk/Auditor's Office
Burt Garfield, Utah County Chief Deputy Assessor	Larry Halonen, no information given
Jim Stevens, Utah County Assessor's Office	LaVar Christensen, no information given
Peter A. Jeppsen, Utah County Assessor's Office	Paul Hardman, no information given
Andrea Allen, Utah County Recorder's Office	Lora Hardman, no information given
Raphael Millet, Utah County Recorder's Office	Robert Stevens, no information given

Commissioner Lee called the meeting to order at 1:03 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JUNE 25, 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 THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD AUGUST 20, 2019

Commissioner Ivie made the motion to approve 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. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 8/23/2019

Commissioner Ivie made the motion to approve 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

APPROVED

4. (APPROVE) OR DENY TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR TAX YEAR 2019 ON PARCEL 15:009:0061 BASED ON APPLICATION AND ACCOMPANYING DOCUMENTATION

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 4. The motion was seconded by Commissioner Ainge and carried with the following vote:

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

APPROVED

5. (APPROVE) OR DENY TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR TAX YEAR 2019 ON PARCEL 38:129:0005 BASED ON APPLICATION 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 Ainge and carried with the following vote:

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

APPROVED

6. (APPROVE) OR DENY TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR TAX YEAR 2019 ON PARCEL 44:005:0014 BASED ON APPLICATION 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 Ainge and carried with the following vote:

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

APPROVED

7. (APPROVE) OR DENY PROPERTY TYPE CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL FOR TAX YEAR 2019 FOR PARCEL 35:040:0027

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

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

APPROVED

8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR CONCORD HOLDINGS LC, SERIAL NO'S

58:034:0635, 58:034:0472 & 58:034:0471 GB ACCT. NO'S 100-2020, 101-2020 & 102-2020

LaVar Christensen, managing member of Concord Holding, LC, recounted the history of these parcels. He explained how he purchased them in 2006 and continued farming uninterrupted. He stated that Utah County had mistakenly removed them from greenbelt at the time. Diane Garcia pointed out the sellers had requested the greenbelt rollback. Mr Christensen was now requesting that those taxes paid back in 2006 be credited to the present rollback.

Commissioner Ainge made the motion to deny the application as stated as Agenda Item No. 8. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

DENIED

9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR PAUL W. HARDMAN, SERIAL NO 54:367:0002 GB ACCT. NO 107-2020

Paul and Lora Hardman came forward to explain why alfalfa production had been reduced from 69 ton in 2017 and 51 ton in 2018 to only 18 ton in 2019. Lora stated there was a water shortage caused by the road construction on Interstate 15.

Commissioner Ivie made the motion to approve the application as stated as Agenda Item No. 9 with the finding of lack of production due to no fault of the owner. The motion was seconded by Commissioner Ainge and carried with the following vote:

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

APPROVED

10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR ROBERT J. STEVENS, SERIAL NO'S AND GB ACCTS AS LISTED

Robert Stevens stepped forward to present evidence for his appeal. He detailed difficulties in meeting production requirements based on the circumstances of his land. After much discussion, the Board decided to continue his appeal for one month to allow Mr. Stevens an opportunity to present additional evidence.

Commissioner Ivie made the motion to continue Agenda Item No. 10 to next month's meeting. The motion was seconded by Commissioner Ainge and carried with the following vote:

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

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 2:34 P.M.

WILLIAM C. LEE, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
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