

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, September 24, 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 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	Trent Boggess, no information given
Diane Garcia, Utah County Assessor's Office	Wendy Mascaro, no information given
Kary Gedge, Utah County Assessor's Office	Leo Ault, no information given
Lisa Nielsen, Utah County Assessor's Office	Julia Gillman, no information given
Clarissa Reeve, Utah County Assessor's Office	James C. Owl, no information given
Andrea Allen, Utah County Recorder's Office	Hannah G. Olsen, no information given

Commissioner Ivie called the meeting to order at 1:05 P.M. and welcomed those present. He noted the absence of Commissioner Ainge. Roberts Rules of Order were suspended for the meeting. Commissioner Lee participated electronically until arriving to the meeting at 1:25 P.M. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD AUGUST 27, 2019**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD SEPTEMBER 10, 2019**
- 3. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD SEPTEMBER 17, 2019**

Commissioner Lee made the motion to approve Agenda Item No's. 1-3. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

- 4. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 9/20/2019**

Commissioner Lee made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

- 5. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE 9/20/2019**

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

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

6. 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 (continued from August 27, 2019)

Commissioners Lee and Ivie discussed the state audit and Mr. Stevens' new leases/agreements.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 6.

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

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

NAY: None

APPROVED

7. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR AMERICAN FORK INDUSTRIAL PARK LLC, SERIAL NO 13:060:0047 GB ACCT. NO 174-2020

Trent Boggess of American Fork Industrial Park LLC came forward to explain the difficulties in meeting production requirements due to his lessee. After some discussion, the Board decided to continue this item for one month to allow Mr. Boggess an opportunity to present additional evidence.

Commissioner Lee made the motion to continue Agenda Item No. 7 to next month's meeting.

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

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

NAY: None

CONTINUED

8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR TIMP INDUSTRIAL LLC, SERIAL NO'S 13:063:0084, 13:079:0029 & 13:079:0036 GB ACCT. NO'S 139-2020, 140-2020 & 141-2020

The Board decided to continue this item for one month to allow Mr. Boggess to present additional evidence. There was also a question about "eminent domain" pertaining to these parcels.

Commissioner Lee made the motion to continue Agenda Item No. 8 to next month's meeting.

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

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

NAY: None

CONTINUED

9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR LEO H & VIRGINIA AULT, SERIAL NO 14:021:0131 GB ACCT. NO 175-2020

Wendy Mascaro, the lessee, stated the sheep are usually there in June-July. Diane Garcia stated she visited the property during this time and there were none. Ms. Mascaro pointed out that she got a late start moving the sheep from Wyoming this year. Mr. Ault and Ms. Mascaro stated the sheep are now there and have been since September.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 9.

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

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

NAY: None

APPROVED

10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR NATASHA JORDAN, SERIAL NO 25:045:0114 GB ACCT. NO 149-2020

The applicant did not attend and the Board wanted to give her another opportunity to appear.

Commissioner Lee made the motion to continue Agenda Item No. 10 to next month's meeting.

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

AYE: William C. Lee

Nathan Ivie

NAY: None

CONTINUED

Commissioner Lee made the motion to adjourn. The motion was seconded by Commissioner Ivie 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 1:56 P.M.

WILLIAM C. LEE, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
Utah County Clerk/Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary