

**MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, October 7, 2020 at 2:30 P.M.**

PRESENT: COMMISSIONER TANNER AINGE, CHAIR
COMMISSIONER NATHAN IVIE, VICE-CHAIR (*Electronically*)
COMMISSIONER WILLIAM C. LEE

ALSO PRESENT (*Electronically*):

Paul Jones, Utah County Attorney's Office
Anthony Loubet, Utah County Attorney's Office
Adam Beck, Utah County Attorney's Office

Peter Jeppsen, Utah County Assessor's Office
Diana Flores, Utah County Attorney's Office

ALSO PRESENT:

Burt Garfield, Utah County Chief Deputy Assessor
Jim Stevens, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Merlin Ethington, Utah County Assessor's Office
Andrea Allen, Utah County Recorder's Office
Ezra Nair, Utah County Commission Office
Richard Nielson, Utah County Public Works Director
Ralf Barnes, Utah County Human Resources Director
Alice Black, Utah County Clerk/Auditor's Office

Andrew Jackson, MAG
Michelle Carroll, MAG
David Ludlow, Utah County resident
Bryce Armstrong, Community Development
Eldon Packer, Utah County Sheriff's Office
Daniel Knutsen, Utah County Information Systems
Bryan Kiger, Utah County Information Systems
Burt Harvey, Utah County Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Ainge called the meeting to order at 2:44 P.M. and welcomed those present. Roberts Rules of Order were suspended for the meeting. At 2:51 P.M., Commissioner Ivie joined the meeting. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD SEPTEMBER 10, 2020**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD SEPTEMBER 22, 2020**
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 10/6/2020**
- 4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 10/6/2020**

Commissioner Lee made the motion to approve Agenda Item No's 1-4. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: Tanner Ainge
William C. Lee

NAY: None

APPROVED

- 5. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 9/28/2020**

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

AYE: Tanner Ainge
William C. Lee

NAY: None

APPROVED

6. **(APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL ON PARCEL 47:110:0006 FOR TAX YEAR 2020**
7. **(APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL ON PARCEL 55:555:0057 FOR TAX YEAR 2020**
8. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 36:618:0010 FOR TAX YEAR 2020**
9. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 52:827:0027 FOR TAX YEAR 2020**
10. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 54:037:0048 FOR TAX YEAR 2020**

Commissioner Lee made the motion to approve Agenda Item No’s. 6-10. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: Tanner Ainge
William C. Lee
NAY: None

APPROVED

11. **APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 11:025:0008. OWNER OF RECORD IS LISTED AS HAMMOND, WAYNE & REBECCA (ET AL). APPEAL #976-2020**

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

AYE: Tanner Ainge
William C. Lee
NAY: None

APPROVED

12. **APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 13:016:0011 & 13:13:016:0087. OWNER OF RECORD IS LISTED AS PECK, ROGER TOM (ET AL) & TOM PECK HOLDINGS LLC. APPEAL #979-2020**

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

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

DENIED

13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 25:013:0036. OWNER OF RECORD IS LISTED AS PULLMAN, ELAINE L & CHAS D. APPEAL #980-2020

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

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

APPROVED

14. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 51:285:0019. OWNER OF RECORD IS LISTED AS WIGHT, JOHN A. APPEAL #981-2020

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

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

APPROVED

15. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 37:151:0005. OWNER OF RECORD IS LISTED AS CARLILE, BRIAN W & LIDIANE RAQUEL. APPEAL #985-2020

Commissioner Lee made the motion to approve Agenda Item No. 15. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

16. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 40:515:0002. OWNER OF RECORD IS LISTED AS JENSEN, CADEN C (ET AL). APPEAL #986-2020

Commissioner Lee made the motion to approve Agenda Item No. 16. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

17. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 40:402:0015, 40:402:0019 & 40:402:0037-40:402:0060. OWNER OF RECORD IS LISTED AS ORTHOGONAL LLC & GLASIR GROVE LLC. APPEAL #989-2020

Commissioner Lee made the motion to deny Agenda Item No. 17. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

DENIED

18. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 59:113:0007. OWNER OF RECORD IS LISTED AS WEST DESERT AIRPARK, LLC. APPEAL #990-2020

Commissioner Lee made the motion to approve Agenda Item No. 18. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

19. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 13:031:0034 FOR FACTUAL ERROR ONLY. OWNER OF RECORD IS LISTED AS BOYER MSA LC. APPEAL #991-2020

Commissioner Lee made the motion to deny Agenda Item No. 19. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

DENIED

20. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:352:0065. OWNER OF RECORD IS LISTED AS JACOBS, ROBERT J & REBECCA C. APPEAL #994-2020

Commissioner Lee made the motion to deny Agenda Item No. 20. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

DENIED

21. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 54:342:0014. OWNER OF RECORD IS LISTED AS STEPHENSON, LUCINDA R (ET AL). APPEAL #995-2020

Commissioner Lee made the motion to approve Agenda Item No. 21. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: Tanner Ainge
Nathan Ivie
William C. Lee

NAY: None

APPROVED

**22. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF
FARMLAND ASSESSMENT ACT STATUS FOR LUDLOW, DAVID, SERIAL NO'S.**

27:039:0260 & 27:039:0432, GB ACCT. NO'S 156-2021 & 157-2020.

Deputy Attorney Anthony Loubet explained these two parcels were leased out to a neighbor of Mr. Ludlow who farmed them in conjunction with their own ten acres. The parcels were kept in alfalfa. In June of 2019, the fields were cut and baled, then the old alfalfa were sprayed to kill it off in preparation of replanting in the fall. There was no production for the rest of the year. In 2020, the neighbor/lessee decided to sell their parcels for development so Mr. Ludlow's parcels have not had any production for over a year. Mr. Ludlow came forward and explained that the sale of his own parcels for development had not been finalized yet. He then requested a two month delay on this decision.

Commissioner Lee made the motion to deny Agenda Item No. 22. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

NAY: None

DENIED

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

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

NAY: None

There being no further business or public comment, the meeting adjourned at 3:27 P.M.

Tanner Ainge, 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 by Alice Black and transcribed by Sally Leo, Board of Equalization Secretary