## MINUTES OF PUBLIC MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH

COMMISSION CHAMBERS, ROOM 1400 OF THE UTAH COUNTY ADMINISTRATION BUILDING Thursday, August 13, 2020 at 11:00 A.M.

**PRESENT:** COMMISSIONER TANNER AINGE, CHAIR (*Electronically*)

COMMISSIONER NATHAN IVIE, VICE-CHAIR (Electronically)

COMMISSIONER WILLIAM C. LEE

**ALSO PRESENT** (Electronically):

Paul Jones, Utah County Attorney's Office Craig Allred, Utah County resident

Vicky Westergard, Utah County Clerk/Auditor's Office Samuel Lambert, Ray Quinney & Nebeker P.C.

William Child, Utah County resident

ALSO PRESENT:

Burt Garfield, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Anthony Loubet, Utah County Attorney's Office
Burt Harvey, Utah County Clerk/Auditor's Office
Amy Offinga, Utah County Assessor's Office
Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Ainge called the meeting to order at 11:11 A.M. and welcomed those present. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JULY 2, 2020
- 2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED REVIEW PROCESS REPORT, REPORT DATE: 8/10/2020
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 8/10/2020 Commissioner Ivie made the motion to approve Agenda Item No's 1-3. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE:** Tanner Ainge

Nathan Ivie William C. Lee

NAY: None

**APPROVED** 

4. (APPROVE) OR DENY REQUEST OWNER'S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 66:249:0035 FOR TAX YEAR 2020.

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

AYE: Tanner Ainge Nathan Ivie William C. Lee

William (

NAY: None

**APPROVED** 

5. APPROVE OR DENY 2020 APPLICATION FOR PRIVILEGE TAX EXEMPTION FOR MICHAEL TEVIK, SERIAL NUMBER 21:032:6434.

The applicant was not present at the meeting to answer questions from the Board and Anthony Loubet.

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH MINUTES – August 13, 2020 Page 2

Commissioner Lee made the motion to continue Agenda Item No. 5 to the next regularly scheduled meeting on September 10, 2020. The motion was seconded by Commissioner Ivie and carried with the following vote:

**AYE:** Tanner Ainge

Nathan Ivie William C. Lee

NAY: None

**CONTINUED** 

6. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR CHILD, WILLIAM HARDY & CONNIE HADFIELD (ET AL), SERIAL NO. 23:022:0080, GB ACCT. NO 492-2020 (Continued from July 2, 2020 meeting)

Diane Garcia explained that this parcel did not meet the acreage or production requirements. The ownership is William Hardy Child as Trustee of the William and Connie Living Trust 01-11-2019. At the time of the rollback, there were no other qualifying greenbelt acreage in this ownership. The applicant's representative, Samuel Lambert, admitted that there was a clerical error in the recording of deeds, which have now been completed. Diane stated that for a parcel less than 5 acres to qualify, it must have identical legal ownership with a larger qualifying parcel and contribute significantly to the overall operation. This parcel is primarily used for hay storage and doctoring of livestock. Diane pointed out that hay storage does not qualify as agricultural production.

Commissioner Lee made the motion to deny Agenda Item No. 6. 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 Ivie made the motion to adjourn. The motion was seconded by Commissioner Lee 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 11:51 A.M.

Tanner Ainge, Commission Chair

ATTEST:

AMELIA POWERS GARDNER

Utah County Clerk/Auditor

Copies available upon request or online at: <a href="www.utahcounty.gov">www.utah.gov/pmn</a> Recorded and transcribed by Sally Leo, Board of Equalization Secretary