

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, December 14, 2023 at 2:00 P.M.

PRESENT: COMMISSIONER AMELIA POWERS GARDNER, CHAIR
COMMISSIONER BRANDON GORDON, VICE CHAIR

ALSO PRESENT:

Burt Garfield, Utah County Assessor	Rod Mann, Utah County Auditor
Theron Case, Utah County Chief Deputy Assessor	Burt Harvey, Utah County Auditor's Office
Diane Garcia, Utah County Assessor's Office	Sally Leo, Utah County Auditor's Office
Ben Stanley, Utah County Attorney's Office	Paul Child, Utah County Recorder's Office
Katrina Cole, Utah County Attorney's Office	

Commissioner Powers Gardner called the meeting to order at 2:01 P.M. and welcomed those present. She noted the absence of Commissioner Sakievich and suspended Robert's Rules of Order. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 30, 2023

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

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 12/12/2023.

Commissioner Gordon made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 12/12/2023.

Commissioner Gordon made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

APPROVED

4. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2023.

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

AYE: Amelia Powers Gardner

Brandon Gordon
NAY: None

APPROVED

- 5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 35:402:0001. OWNER OF RECORD IS LISTED AS BUSSIO, VINCENT A & ANGELA W. APPEAL #1150-2023.**
- 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:592:0004. OWNER OF RECORD IS LISTED AS TRAPNELL, GREG JAMES. APPEAL #1152-2023.**
- 7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:683:0036. OWNER OF RECORD IS LISTED AS ANGEL, MORGAN RYAN & SHANNON RYAN. APPEAL #1155-2023.**

The Assessor's and Auditor's Offices recommended approving these late appeals which were either based on a factual error or medical emergency.

Commissioner Gordon made the motion to approve Agenda Item No's 5-7. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

APPROVED

- 8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR PEAY, AUSTIN & KYLEE, SERIAL NO. 56:017:0002, GB ACCT. NO. 162-2024 (CONTINUED FROM NOVEMBER 30, 2023 MEETING).**

This parcel does not meet the acreage requirement of five contiguous acres in agricultural production. The owners are applying for Urban Farming.

Commissioner Gordon made the motion to deny Agenda Item No. 8. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

DENIED

Commissioner Gordon made the motion to adjourn. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
Brandon Gordon**
NAY: None

There being no further business or public comment, the meeting adjourned at 2:07 P.M.

Amelia Powers Gardner, Commission Chair

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ATTEST:

Rodney W. Mann
Utah County 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