

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, November 18, 2020 at 2:30 P.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  
Anthony Loubet, Utah County Attorney's Office  
Jim Stevens, Utah County Assessor's Office  
Ezra Nair, Utah County Commission Office

Rob Lang, Holland & Hart LLP  
Nathan Runyan, Holland & Hart LLP  
John T. Deeds, Crapo Deeds PLLC  
Allen Ash, Thanksgiving Point

**ALSO PRESENT:**

Burt Garfield, Utah County Chief Deputy Assessor  
Alice Black, Utah County Clerk/Auditor's Office

Burt Harvey, Utah County Clerk/Auditor's Office  
Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Ainge called the meeting to order at 2:34 P.M. and welcomed those present. The following matters were discussed:

**1. ADOPT AN ORDER CALLING FOR A SPECIAL MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR NOVEMBER 18, 2020 AT 2:30 P.M.**

Commissioner Lee made the motion to adopt Agenda Item No. 1. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

ADOPTED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 11/17/2020**

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

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

APPROVED

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 11/17/2020**

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

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

APPROVED

- 4. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCELS 21:016:0039, 30:054:0032, 46:128:0023, 46:673:0237, 51:087:0015, 52:919:0017, 52:919:0020, 52:919:0021, 54:301:0015, 55:109:0042, 55:513:0010 & 55:690:0011 FOR TAX YEAR 2020**

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

APPROVED

- 5. (APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 52:278:0024 FOR TAX YEAR 2020.**

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

APPROVED

- 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 41:537:0002. OWNER OF RECORD IS LISTED AS PEREZ, GABRIEL JESUS (ET AL). APPEAL #999-2020 (Continued from November 5, 2020 meeting)**

Commissioner Lee made the motion to approve 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

APPROVED

- 7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 49:872:0009. OWNER OF RECORD IS LISTED AS BORGET HOLDINGS LLC. APPEAL #1002-2020**

Commissioner Ivie made the motion to deny Agenda Item No. 7. The motion was seconded by Commissioner Lee and carried with the following vote:

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

DENIED

- 8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:575:0001 FOR**

**FACTUAL ERROR ONLY. OWNER OF RECORD IS LISTED AS BISCARO, GASTON & SILVANA. APPEAL #1011-2020**

Commissioner Lee made the motion to approve Agenda Item No. 8. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

**9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 13:031:0034. OWNER OF RECORD IS LISTED AS PIONEER DRIVE-IN THEATERS INC. APPEAL #1013-2020**

Commissioner Lee made the motion to approve Agenda Item No. 9. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

**10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 22:047:0014. OWNER OF RECORD IS LISTED AS 1436 S STATE LLC. APPEAL #1014-2020**

Commissioner Lee made the motion to deny Agenda Item No. 10. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

DENIED

**11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:645:0001. OWNER OF RECORD IS LISTED AS SWENSON, NANCY & CARL. APPEAL #1015-2020**

**12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:346:0004. OWNER OF RECORD IS LISTED AS PREE PRODUCTS LLC. APPEAL #1016-2020**

Commissioner Lee made the motion to approve Agenda Item No's 11-12. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

**13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:891:0008. OWNER OF RECORD IS LISTED AS WALPOLE, BRADLEY. APPEAL #1017-2020**

Commissioner Lee made the motion to approve Agenda Item No. 13. The motion was seconded by Commissioner Ivie 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 58:023:0197. OWNER OF RECORD IS LISTED AS J WALEB LLC. APPEAL #1018-2020**

The Board needed more information from the appellant.

Commissioner Lee made the motion to continue 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

CONTINUED

**15. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 17:034:0165. OWNER OF RECORD IS LISTED AS A&A HOSPITALITY LLC (Continued from November 5, 2020 meeting).**

**16. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCELS 34:375:0201 & 48:390:0002. OWNER OF RECORD IS LISTED AS KOHLS DEPARTMENT STORES INC (Continued from November 5, 2020 meeting).**

**17. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 37:113:0003. OWNER OF RECORD IS LISTED AS MMP SPRINGVILLE INC (Continued from November 5, 2020 meeting).**

**18. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 39:258:0009. OWNER OF RECORD IS LISTED AS WILDER SAGE ENTERPRISE PROPERTIES LLC (Continued from November 5, 2020 meeting).**

**19. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC (Continued from November 5, 2020 meeting).**

**20. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR**

**PARCEL 53:573:0010. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT-US D LLC (Continued from November 5, 2020 meeting).**

**21. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCELS 53:573:0001, 53:573:0002, 53:573:0004, 53:573:006, 53:573:0011, 53:573:0009, 53:573:0012, 53:573:0013, 58:003:0048. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT DEVELOPMENT COMPANY LC (Continued from November 5, 2020 meeting).**

Commissioners Lee and Ivie believe the global pandemic could qualify as access interruption. Commissioner Ainge did not agree. The merits of the tax relief applications will be discussed at the next regularly scheduled meeting.

**Commissioner Lee made the motion to continue Agenda Item No's. 15-21. The motion was seconded by Commissioner Ivie and carried with the following vote:**

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

CONTINUED

**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 3:09 P.M.

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Tanner Ainge, Commission Chair

ATTEST:

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AMELIA POWERS GARDNER  
Utah County Clerk/Auditor

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