

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 5, 2020 at 11:00 A.M.

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

ALSO PRESENT (*Electronically*):

Paul Jones, Utah County Attorney's Office
Diana Flores, Utah County Attorney's Office
Adam Beck, Utah County Attorney's Office
Peter Jeppsen, Utah County Assessor's Office
Andrea Allen, Utah County Chief Deputy Recorder
John T. Deeds, Crapo Deeds PLLC

Rob Lang, Holland & Hart LLP
Nathan Runyan, Holland & Hart LLP
Abraham Tieh, Holland & Hart LLP
Allen Ash, Thanksgiving Point
Mike Washburn, Thanksgiving Point

ALSO PRESENT:

Burt Garfield, Utah County Chief Deputy Assessor
Jim Stevens, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office

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

Commissioner Ivie called the meeting to order at 11:08 A.M. and welcomed those present. Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD OCTOBER 7, 2020**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD OCTOBER 21, 2020**

Commissioner Lee made the motion to approve Agenda Item No's 1-2. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: Nathan Ivie
William C. Lee
NAY: None

APPROVED

- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 11/3/2020**

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: Nathan Ivie
William C. Lee
NAY: None

APPROVED

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

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: Nathan Ivie
William C. Lee

NAY: None

APPROVED

5. 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

The Board had questions of how Covid-19 affected this applicant's ability to file in a timely manner.

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

AYE: Nathan Ivie
William C. Lee

NAY: None

CONTINUED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 46:561:0021. OWNER OF RECORD IS LISTED AS CONDER, BRADLEY CURTIS & JILL M. APPEAL #1000-2020

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: Nathan Ivie
William C. Lee

NAY: None

DENIED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 55:673:0014. OWNER OF RECORD IS LISTED AS KING, DANIEL J & LISA S (ET AL). APPEAL #1003-2020

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

AYE: 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 PARCELS 59:006:0042, 59:006:0046, 59:006:0047, 59:006:0051, 59:006:0054 & 59:006:0055. OWNER OF RECORD IS LISTED AS SCOTT, JEFF & KAREN. APPEAL #1004-2020

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

AYE: Nathan Ivie
William C. Lee

NAY: None

DENIED

9. (APPROVE) OR DENY OWNER'S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 51:254:0029 FOR TAX YEAR 2020

10. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 53:309:0072 FOR TAX YEAR 2020
11. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 53:422:0108 FOR TAX YEAR 2020
12. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 55:637:0007 FOR TAX YEAR 2020
13. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 55:690:0052 FOR TAX YEAR 2020
14. (APPROVE) OR DENY OWNER’S REQUEST TO REINSTATE TAXABLE STATUS TO PRIMARY RESIDENTIAL ON PARCEL 34:394:0007 FOR TAX YEAR 2020
15. (APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS 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. 9-15. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: Nathan Ivie
William C. Lee
NAY: None

APPROVED

16. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR BAUM, LAMAR G & WANDA J (ET AL), SERIAL NO. 13:017:0125, GB ACCT. NO 150-2021.

Diane Garcia stated this parcel is 5.11 acres which is below the required 5.25 acres in Utah County. The owners claim that agriculture production is taking place right up to the walls of the home. Jason Baum said the home site is .038 acres and the remaining 5.072 acres is used for agricultural purposes. Commissioner Lee asked whether the .25 home site size is found in any law or code by the State or County. Diane Garcia said it was not and the County chose the .25 requirement years ago.

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

AYE: Nathan Ivie
William C. Lee
NAY: None

APPROVED

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 17:034:0165. OWNER OF RECORD IS LISTED AS A&A HOSPITALITY LLC.
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 PARCELS 34:375:0201 & 48:390:0002. OWNER OF RECORD IS LISTED AS KOHLS DEPARTMENT STORES INC.
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 37:113:0003. OWNER OF RECORD IS LISTED AS MMP SPRINGVILLE INC.

- 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 39:258:0009. OWNER OF RECORD IS LISTED AS WILDER SAGE ENTERPRISE PROPERTIES LLC.**
- 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 PARCEL 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC.**
- 22. 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.**
- 23. 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.**

There was a very lengthy discussion of whether the global pandemic qualifies as access interruption. The Board needed more time before making a decision.

Commissioner Lee made the motion to continue Agenda Item No's. 17-23. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

There being no further business or public comment, the meeting adjourned at 1:05 P.M.

Tanner Ainge, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
Utah County Clerk/Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary