

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, January 28, 2021 at 3:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER THOMAS V. SAKEVICH, VICE-CHAIR
COMMISSIONER TANNER AINGE (*Electronically*)

ALSO PRESENT (*Electronically*):

Diana Flores, Utah County Attorney's Office	Nate Runyan, Holland & Hart LLP
Kris Poulson, Utah County Assessor	Mayur Desai, Holland & Hart LLP
Burt Garfield, Utah County Chief Deputy Assessor	Johnny Deeds, Crapo Deeds PLLC
Peter Jeppsen, Utah County Assessor's Office	Allen Ash, Thanksgiving Point
Cary McConnell, Utah County Chief Deputy Treasurer	Mike Washburn, Thanksgiving Point
Vicky Westergard, Utah County Clerk/Auditor's Office	Thomas Wheatley, Utah County resident
Lisa Shepherd, Utah County Commission Office	Mathew Carter, Utah County resident
Jason Thurlow, Utah County Recorder's Office	Amanda Thurman, Utah County resident
Dan Ford, Utah County resident	Brent Thurman, Utah County resident

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Andrea Allen, Utah County Recorder
Jim Stevens, Utah County Assessor's Office	Les Jackson, Information Systems
Clarissa Reeve, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Diane Garcia, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Lee called the meeting to order at 3:05 P.M. and welcomed those present. Commissioner Ainge was experiencing technical difficulties during the meeting. Roberts Rules of Order were waived for the purpose of making motions. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD
JANUARY 13, 2021**

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

**AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge**
NAY: None

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS
REPORT, REPORT DATE: 1/26/2021**

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

**AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge**
NAY: None

APPROVED

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE:
1/26/2021**

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

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 60:034:0033, 60:034:0035, 60:034:0037 & 60:034:0038. OWNER OF RECORD IS LISTED AS MULTIPLE OWNERS. APPEAL #1038-2020 (Continued from January 13, 2021 meeting)

Clarissa Reeve stated there was no factual error with this appeal.

Commissioner Sakevich made the motion to deny Agenda Item No. 4. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

DENIED

5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 28:003:0029. OWNER OF RECORD IS LISTED AS J L C. APPEAL #1043-2020

Clarissa Reeve said there may be a factual error with this appeal based on its classification.

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

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 39:197:0002. OWNER OF RECORD IS LISTED AS FIBERNET BUSINESS PARK LLC. APPEAL #1046-2020

Commissioner Sakevich made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

7. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR CARTER, MATHEW TY & KAMIEN E (ET AL), SERIAL NO. 35:313:0002, GB ACCT. NO. 230-2021

Diane Garcia stated the parcel is 5.29 acres and currently 1.31 acres is not used for agricultural purpose, but residential use.

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

**AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None**

DENIED

8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR THURMAN, BRENT LEE & AMANDA, SERIAL NO. 38:505:0001, GB ACCT. NO. 232-2021

Diane Garcia said the parcel is 5.50 acres and currently 1.19 acres is not used for agricultural purpose, but residential use. Brent and Amanda Thurman are claiming that their backyard lawn, in which the grass clippings is used as livestock feed, should be included. Diane offered to redo calculations of the property.

Commissioner Sakevich made the motion to continue Agenda Item No. 7 to the next regularly scheduled meeting. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

CONTINUED

9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR FORD REAL ESTATE PC, SERIAL NO. 59:033:0043, GB ACCT. NO. 226-2021

Diane Garcia announced this parcel number as not valid. It was split by the owner and 9.24 acres was sold to Richmond American Homes creating a child parcel 59:033:0051. The remaining acreage of 23.37 is now in parcel 59:033:0052. This parcel was taken off greenbelt for not meeting the agricultural production requirements. Dan Ford confirmed there has not been any agricultural production for the last three years.

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

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

DENIED

10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WEST MOUNTAIN HOLDINGS LLC, SERIAL NO. 49:711:0001, GB ACCT. NO. 237-2021

Diane Garcia stated the parcel is 5.25 acres with at least 1.40 acres being used for residential purposes. The owners are claiming they are dog breeders and are using the property for that purpose. Diane asserted that dog breeding is not a qualifying agricultural use.

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

AYE: William C. Lee

Thomas V. Sakevich
NAY: None

DENIED

11. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR 4J PROPERTIES LLC, SERIAL NO. 30:003:0035, GB ACCT. NO. 240-2021

Diane Garcia said the parcel is 5.50 acres with at least 1.38 acres being used for the residence. The remaining land is used for chicken coops, gardens, fruit trees, landscaping, cemented areas and buildings that are not greenhouses, hay storage or livestock housing which are not included in the acreage for agricultural production.

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

DENIED

There was a question whether the commissioners had already made a motion accepting the pandemic as access interruption in the November 18, 2020 meeting. Paul Jones clarified that the motion only continued the agenda items to the next meeting without a formal determination of the pandemic qualifying as access interruption. There was an extensive conversation about whether Covid-19/pandemic could qualify as access interruption. The commissioners discussed whether to look at all the requests as a whole or on an individual basis due to each business/industry facing differing effects from the pandemic.

Commissioner Sakevich made the motion to consider Agenda Item No's 12-18 on an individual basis for access interruption. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

APPROVED

12. 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 November 18, 2020 meetings).

Nate Runyan recounted how travel restrictions and mandates, state and federal, from the pandemic caused significant reduction in occupancy at this LaQuinta Inn and net income was down 27% from the prior year. Peter Jeppsen disagreed that loss of income justifies as the legal means for the pandemic to be designated as access interruption. He also argued that there were never any mandates specifically for closing hotels. Mr. Runyan countered that if "normal access" was hampered in any way by the pandemic, it is access interruption.

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 12. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: Tanner Ainge

APPROVED

14. 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 and November 18, 2020 meetings).**

Nate Runyan used the same reasoning of access interruption for this Days Inn.

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 14. The motion was seconded by Commissioner Ainge and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: Tanner Ainge**

APPROVED

13. 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 and November 18, 2020 meetings).

Johnny Deeds of Crapo Deeds PLLC stated these two stores were closed for forty-five days between March 20-May 4. Commissioner Lee questioned what government mandates/restrictions were specifically directed to retailers. Mr. Deeds explained the final decision to close the stores was made by Kohls and not ordered by a federal/state mandate.

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 13. There was no second. Motion failed.

Commissioner Ainge made the motion to deny there was access interruption as stated in Agenda Item No. 13. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Tanner Ainge
NAY: Thomas V. Sakevich**

DENIED

Nathan Runyan, representing the applicants in Agenda Item No's 15-17, requested to address these movie theaters together. He stated these movie theaters were closed due to the restrictions with social gathering and physical distancing. They were shut down beginning mid-March and either reopened in June or September depending on the location. All three were open in September with only 50% capacity, then all were closed again due to spike in cases in the fall. Revenue/Income was reduced between 200-300% at each theater.

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 39:258:0009. OWNER OF RECORD IS LISTED AS WILDER SAGE ENTERPRISE PROPERTIES LLC (Continued from November 5, 2020 and November 18, 2020 meetings)

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 15. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: Tanner Ainge**

APPROVED

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 PARCEL 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC (Continued from November 5, 2020 and November 18, 2020 meetings).

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 16. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: Tanner Ainge

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 53:573:0010. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT-US D LLC (Continued from November 5, 2020 and November 18, 2020 meetings).

Commissioner Sakevich made the motion to declare there was access interruption as stated in Agenda Item No. 17. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: Tanner Ainge

APPROVED

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 53:573:0001, 53:573:0002, 53:573:0004, 53:573:0006, 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 and November 18, 2020 meetings).

Allen Ash of Thanksgiving Point stated that all the facilities were closed on March 16th. They started re-opening on May 1st and by mid-June, everything was open again. Revenues and attendance were down between 50-60%. All the parcels, except for 58:003:0048, are part of an economic unit. Parcel 58:003:0048 is a separate parking lot for their garden operations, north of the other parcels.

Commissioner Ainge made the motion to deny access interruption as stated in Agenda Item No. 18. There was no second. Motion failed.

Commissioner Sakevich made the motion to deny access interruption for Parcel 58:003:0048 as stated in Agenda Item No. 18. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

DENIED

Commissioner Sakevich made the motion to declare there was access interruption for the remaining parcels as stated in Agenda Item No. 18. The motion was seconded by Commissioner Ainge and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich

NAY: Tanner Ainge

APPROVED

12. 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 November 18, 2020 meetings).
14. 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 and November 18, 2020 meetings).
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 39:258:0009. OWNER OF RECORD IS LISTED AS WILDER SAGE ENTERPRISE PROPERTIES LLC (Continued from November 5, 2020 and November 18, 2020 meetings).
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 PARCEL 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC (Continued from November 5, 2020 and November 18, 2020 meetings).
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 53:573:0010. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT-US D LLC (Continued from November 5, 2020 and November 18, 2020 meetings).
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 53:573:0001, 53:573:0002, 53:573:0004, 53:573:006, 53:573:0011, 53:573:0009, 53:573:0012, 53:573:0013. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT DEVELOPMENT COMPANY LC (Continued from November 5, 2020 and November 18, 2020 meetings).

Peter Jeppsen and Nate Runyan need time to discuss the evidence/documentation before determining values. Commissioner Ainge made the motion to continue Agenda Item No's. 12, 14-18 to the next regularly scheduled meeting. The motion was seconded by Commissioner Sakevich and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

CONTINUED

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

AYE: William C. Lee
Thomas V. Sakevich
Tanner Ainge
NAY: None

There being no further business or public comment, the meeting adjourned at 7:07 P.M.

William C. Lee, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
Utah County Clerk/Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary