

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, February 25, 2021 at 3:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER THOMAS V. SAKEVICH, VICE-CHAIR

ALSO PRESENT (*Electronically*):

Diana Flores, Utah County Attorney's Office	Nate Runyan, Holland & Hart LLP
Ben Stanley, Utah County Attorney's Office	Allen Ash, Thanksgiving Point
Peter Jeppsen, Utah County Assessor's Office	Mike Washburn, Thanksgiving Point
Vicky Westergard, Utah County Clerk/Auditor's Office	Amanda Thurman, Utah County resident
Jeremy Howard, Orchard Hills Bible Church	

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Diane Garcia, Utah County Assessor's Office
Kris Poulson, Utah County Assessor	Tom Smith, Information Systems
Burt Garfield, Utah County Chief Deputy Assessor	Burt Harvey, Utah County Clerk/Auditor's Office
Jim Stevens, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office
Merlin Ethington, Utah County Assessor's Office	

Commissioner Lee called the meeting to order at 3:03 P.M. and welcomed those present. Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

1. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 2/24/2021

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

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

APPROVED

2. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 2/24/2021

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

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

APPROVED

3. (APPROVE) OR DENY OWNER'S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 20:007:0004 FOR TAX YEAR 2020

4. (APPROVE) OR DENY OWNER'S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 51:506:0003 FOR TAX YEAR 2021

Commissioner Sakevich made the motion to approve Agenda Item No's. 3-4. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 41:482:0001, 41:482:0002, 41:482:0005 & 41:482:0006. OWNER OF RECORD IS LISTED AS FIBERNET BUSINESS PARK LLC. APPEAL #1047-2020

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

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

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:426:0016. OWNER OF RECORD IS LISTED AS CARTER, RUSTON & TINA. APPEAL #1048-2020

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 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR ORCHARD HILLS BIBLE CHURCH, SERIAL NO. 46:626:0332 AND PERSONAL PROPERTY ACCOUNT NO. 101273 PRORATED FROM DATE OF PURCHASE OF PROPERTY

Jeremy Howard of Orchard Hills Bible Church answered questions about past rental agreements for the building. He affirmed there would be no future rental agreements to protect their tax exempt status.

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

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

APPROVED

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 (Continued from January 28, 2021 meeting)

Diane Garcia reminded the Board that this parcel is 5.50 acres and currently 1.19 acres is not used for agricultural purpose, only residential use. Per Utah State Tax Commission, lawns planted are only residential use. The grass clippings used to feed livestock by the Thurmans is not considered agricultural production.

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

AYE: William C. Lee

Thomas V. Sakevich
NAY: None

DENIED

Nate Runyan and Peter Jeppsen have already discussed and agreed on reduction in fair market value of 10% for the hotels and 15% for the movie theaters (Agenda Item No's 9-13). During their discussion, Peter was informed that personal property accounts were a part of these requests. These accounts were never discussed in prior meetings or listed on the submitted applications. In addition, no documentation/evidence was provided. There was a lengthy conversation of whether the personal property accounts should be considered which were briefly mentioned in a letter attached to the applications for only the movie theaters (Agenda Item No's 11-13).

Utah County Assessor Kris Poulson and Utah County Deputy Attorney Diana Flores, representing the Assessor's Office, both publicly expressed their disagreement with the Board's decision to recognize Covid-19/pandemic as access interruption.

9. 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 and January 28, 2021 meetings).

10. 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, November 18, 2020 and January 28, 2021 meetings).

Commissioner Sakevich made the motion to approve a 10% reduction in fair market value due to access interruption as stated in Agenda Item No's. 9-10. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

11. 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, November 18, 2020 and January 28, 2021 meetings).

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 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC (Continued from November 5, 2020, November 18, 2020 and January 28, 2021 meetings).

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 PARCEL 53:573:0010. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT-US D

LLC (Continued from November 5, 2020, November 18, 2020 and January 28, 2021 meetings).

Commissioner Sakevich made the motion to approve a 15% reduction in fair market value of real property and continuation on personal property values to be addressed at the next regularly scheduled meeting as stated in Agenda Item No's. 11-13. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED & CONTINUED

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 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, November 18, 2020 and January 28, 2021 meetings).

Allen Ash and Mike Washburn of Thanksgiving Point have agreed to a 15% reduction.

Commissioner Sakevich made the motion to approve a 15% reduction in fair market value due to access interruption as stated in Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

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

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

There being no further business or public comment, the meeting adjourned at 4:28 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