

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, July 29, 2021 at 2:00 P.M.

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

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office
Diana Flores, Utah County Attorney's Office
Jim Stevens, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office

Andrea Allen, Utah County Recorder
Burt Harvey, Utah County Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office
Daniel Knutsen, Information Systems

ALSO PRESENT (Electronically):

Wesley Gurney, Utah County property owner

Commissioner Lee called the meeting to order at 2:05 P.M. and welcomed those present. The following matters were discussed:

1. ADOPT A RESOLUTION AMENDING WRITTEN PROCEDURES GOVERNING ELECTRONIC MEETINGS OF THE UTAH COUNTY BOARD OF EQUALIZATION.

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

AYE: William C. Lee
Thomas V. Sakevich
Amelia Powers Gardner
NAY: None

ADOPTED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MAY 27, 2021.

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

AYE: William C. Lee
Thomas V. Sakevich
Amelia Powers Gardner
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 7/29/2021.

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

AYE: William C. Lee
Thomas V. Sakevich
Amelia Powers Gardner
NAY: None

APPROVED

4. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 51:422:0012 FOR TAX YEAR 2021.**
5. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 52:380:0011 FOR TAX YEAR 2021.**
6. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 54:037:0068 FOR TAX YEAR 2021.**
7. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 55:393:0130 FOR TAX YEAR 2021.**
8. **(APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 55:690:0004 FOR TAX YEAR 2021.**

Commissioner Powers Gardner made the motion to approve Agenda Item No’s. 4-8. The motion was seconded by Commissioner Sakevich and carried with the following vote:

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

APPROVED

9. **APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WESLEY & HEIDI GURNEY, SERIAL NO’S. 36:431:0019 & 36:431:0020, GB ACCT. NO’S. 517-2021 & 518-2021.**

Diane Garcia gave a brief history of these parcels. She explained these two parcels came from parcel 36:431:0011 which was 5.06 acres. Parcel 36:431:0011 was allowed to remain on greenbelt due to UDOT acquiring acreage to widen Redwood Road. Prior parcel 36:431:0002 was 5.25 acres. The Farmland Assessment Act allows property that dips below the five acres minimum requirement to remain on greenbelt if the land was acquired by a government entity through eminent domain. This provision is only for the current owner and current legal description. Diane stated that on September 28, 2020, a plat was recorded that split the property into two parcels in two different tax districts with Mr. Gurney’s consent. When the property changes ownership or legal description, the parcel no longer qualifies for greenbelt. During this discussion, it was determined that legal ownership had not changed.

Commissioner Sakevich made the motion to approve the application and continuance of the waiver as stated in Agenda Item No. 9. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

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

APPROVED

Commissioner Powers Gardner 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
Amelia Powers Gardner**
NAY: None

There being no further business or public comment, the meeting adjourned at 2:26 P.M.

William C. Lee, Commission Chair

ATTEST:

Josh Daniels
Utah County Clerk/Auditor

Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn