MINUTES OF PUBLIC MEETING OF **THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH** COMMISSION CHAMBERS, ROOM 1400 OF THE UTAH COUNTY ADMINISTRATION BUILDING **Wednesday, November 8, 2023 at 2:00 P.M.**

PRESENT: COMMISSIONER BRANDON GORDON, VICE CHAIR COMMISSIONER THOMAS V. SAKIEVICH

ALSO PRESENT (*Electronically*): Burt Harvey, Utah County Auditor's Office Colton Fox, Utah County Health Department

Jeff Jones, no information given

ALSO PRESENT:

Burt Garfield, Utah County Assessor Theron Case, Utah County Chief Deputy Assessor Christina Dobecki, Utah County Assessor's Office Robert Baxter, Utah County Purchasing Manager Alice Black, Utah County Clerk's Office Aislynn Tolman-Hill, Utah County Health Department Richard Catten, MIDA Marla Brannum, Utah County Health Department Carrie Bennett, Utah County Health Department Jason Garrett, Utah County Health Department Mike Leman, Utah County Health Department Sonia Dale, Utah County Health Department Eric Edwards, Utah County Health Department

Commissioner Gordon called the meeting to order at 2:04 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner and suspended Robert's Rules of Order. The following matters were discussed:

1. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 11/6/2023.

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

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 11/6/2023.

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

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

3. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2023.

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

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 40:547:0308. OWNER OF RECORD IS LISTED AS DAVIES, KELSON. APPEAL #1115-2023.

Burt Garfield stated there may be factual error due to the home not being completed by the lien date of 1-1-2023. Commissioner Sakievich made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 19:020:0023. OWNER OF RECORD IS LISTED AS CARTER, RODNEY. APPEAL #1116-2023.

Burt Harvey stated there are unanticipated and extraordinary circumstances with this appeal. Commissioner Sakievich made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon Thomas V. Sakievich

NAY: None

APPROVED

APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 21:021:0084, 21:021:0085, 21:021:0086, 21:021:0087 & 21:021:0088. OWNER OF RECORD IS LISTED AS EVKELL LLC. APPEAL #1121-2023.

Burt Harvey explained that there was an error by the County on the mailing address for the largest parcel. Commissioner Sakievich made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:864:0001. OWNER OF RECORD IS LISTED AS NTO PEAK PROPERTIES LLC. APPEAL #1123-2023.

Burt Harvey stated there are unanticipated and extraordinary circumstances with this appeal. Commissioner Sakievich made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Gordon and carried with the following vote:

> AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 35:486:0016. OWNER OF RECORD IS LISTED AS WEST, SUSANNA (ET AL). APPEAL #1124-2023.

Burt Garfield stated there may be factual error with the basement not fully finished, maybe 80%.

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

AYE: Brandon Gordon Thomas V. Sakievich NAY: None

APPROVED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 02:045:0046. OWNER OF RECORD IS LISTED AS INGERSOLL, ANDREA & AUSTIN. APPEAL #1126-2023.

The appellant stated there was a failure by the County to notify. Burt Harvey explained that the valuation notice was mailed to the same address as the tax notice, which the appellant did receive.

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

AYE:	Brandon Gordon
	Thomas V. Sakievich
NAY:	None

DENIED

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

> AYE: Brandon Gordon Thomas V. Sakievich NAY: None

There being no further business or public comment, the meeting adjourned at 2:12 P.M.

Amelia Powers Gardner, Commission Chair

ATTEST:

Rodney W. Mann Utah County Auditor

Copies available upon request or online at: <u>www.utahcounty.gov</u> or <u>www.utah.gov/pmn</u> Recorded by Alice Black and transcribed by Sally Leo, Board of Equalization Secretary