## MINUTES OF PUBLIC MEETING OF **THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH** COMMISSION CHAMBERS, ROOM 1400 OF THE UTAH COUNTY ADMINISTRATION BUILDING Wednesday, February 21, 2024 at 2:00 P.M.

#### **PRESENT:** COMMISSIONER BRANDON GORDON, CHAIR *(Electronically)* COMMISSIONER AMELIA POWERS GARDNER

#### ALSO PRESENT (Electronically):

Autumn Jones, Children's Justice Center

Nathan Runyan, Holland & Hart

### ALSO PRESENT:

Burt Garfield, Utah County Assessor Theron Case, Utah County Chief Deputy Assessor Diane Garcia, Utah County Assessor's Office Eric Edwards, Utah County Health Department Linnea Fletcher, Utah County Health Department Cheri Tuckett, Utah County Health Department Burt Harvey, Utah County Auditor's Office Jeanne Gomm, Utah County Art Board Charlene Christensen, UVCYB – EUV Andrea Allen, Utah County Recorder Alice Black, Utah County Clerk's Office Halene Inoke, Utah County Clerk's Office Peter Quittner, Utah County EM Robert Baxter, Utah County Purchasing Manager Jamie Yarmoff, DESRI Joel Puritz, DESRI Annie Delgadillo, DESRI

Commissioner Powers Gardner called the meeting to order at 2:05 P.M. and welcomed those present. She noted the absence of Commissioner Sakievich and suspended Robert's Rules of Order. The following matters were discussed:

# 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JANUARY 31, 2024

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

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

APPROVED

### 2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 2/20/2024.

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

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

### APPROVED

## 3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 2/20/2024.

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

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

APPROVED

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

Commissioner Gordon made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

### APPROVED

## APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 02:058:0026 & 02:058:0034. OWNER OF RECORD IS LISTED AS D & S ENTERPRISES LC. APPEAL #1167-2023.

The appellant's explanation for filing a late petition was due to serving a full-time mission and not receiving a notice to file on time.

Commissioner Gordon made the motion to deny Agenda Item No. 5. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

> AYE: Brandon Gordon Amelia Powers Gardner NAY: None

### DENIED

## 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 48:089:0003. OWNER OF RECORD IS LISTED AS DICKSON PROPERTIES LLC. APPEAL #1169-2023.

Burt Garfield stated there is a factual error due to the percentage of completion on the home. Commissioner Gordon made the motion to approve Agenda Item No. 6. The motion was

seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

APPROVED

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

AYE: Brandon Gordon Amelia Powers Gardner NAY: None

There being no further business or public comment, the meeting adjourned at 2:10 P.M.

Brandon Gordon, Commission Chair

### BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH MINUTES – February 21, 2024 Page 3

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