

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 27, 2022 at 2:00 P.M.**

**PRESENT:** COMMISSIONER THOMAS V. SAKIEVICH, CHAIR  
COMMISSIONER AMELIA POWERS GARDNER, VICE-CHAIR (*Electronically*)  
COMMISSIONER WILLIAM C. LEE

**ALSO PRESENT** (*Electronically*):  
Spencer Morse, property owner

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Ben Stanley, Utah County Attorney's Office  
Burt Garfield, Utah County Chief Deputy Assessor  
Jim Stevens, Utah County Assessor's Office  
Diane Garcia, Utah County Assessor's Office  
Clarissa Reeve, Utah County Assessor's Office  
Paulette Stetser, Utah County Assessor's Office

Burt Harvey, Utah County Clerk/Auditor's Office  
Sally Leo, Utah County Clerk/Auditor's Office  
Daniel Knutsen, Information Systems  
Ezra Nair, Utah County Commission Office  
Ben Smith, property owner  
Jodi Smith, property owner

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

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON DECEMBER 16, 2021**
- 2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 1/26/2022**
- 3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 1/26/2022**

Commissioner Lee made the motion to approve Agenda Item No's. 1-3. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

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

APPROVED

- 4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:575:0057. OWNER OF RECORD IS LISTED AS ALYSON S FREEDMAN REVOCABLE TRUST 09-30-2009 (ET AL). APPEAL #1509-2021**

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

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

APPROVED

**5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 52:139:0036. OWNER OF RECORD IS LISTED AS STEFFENSEN, KRAIG & JANET. APPEAL #1510-2021**

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

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

APPROVED

**6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 12:070:0008. OWNER OF RECORD IS LISTED AS SHURTZ, JODIE E. APPEAL #1511-2021**

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

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

APPROVED

**7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 35:744:0004. OWNER OF RECORD IS LISTED AS MORSE, SPENCER LORIN & LISA CHRISTINE. APPEAL #1513-2021**

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

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

APPROVED

**8. APPROVE OR DENY APPLICATION FOR SETTLEMENT OR DEFERRAL OF DELINQUENT PROPERTY TAX ON PERSONAL PROPERTY ACCOUNT NO. 94945**

The applicant is disputing an audit by the Utah State Tax Commission.

Commissioner Lee made the motion to deny the application as stated as Agenda Item No. 8. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

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

DENIED

**9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WELCH, JOHN & DEBRA (ET AL) SERIAL NO'S. 19:033:0006 & 19:035:0013, GB ACCT NO'S. 271-2022 & 272-2022.**

**Commissioner Lee made the motion to continue Agenda Item No. 9 to the next meeting in February. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

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

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

There being no further business or public comment, the meeting adjourned at 2:29 P.M.

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Thomas V. Sakievich, Commission Chair

ATTEST:

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Joshua Daniels  
Utah County Clerk/Auditor

Copies available upon request or online at: [www.utahcounty.gov](http://www.utahcounty.gov) or [www.utah.gov/pmn](http://www.utah.gov/pmn)  
Recorded and transcribed by Sally Leo, Board of Equalization Secretary