

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, October 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*):

Vicky Westergard, Utah County Clerk/Auditor's Office Connor Boyack, Libertas Institute

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Stuart Bagley, property owner
Ben Stanley, Utah County Attorney's Office	Dan Bagley, property owner
Adam Beck, Utah County Attorney's Office	Mary Ann Hansen, attorney for Stuart Bagley
Jim Stevens, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Diane Garcia, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office
Clarissa Reeve, Utah County Assessor's Office	Les Jackson, Information Systems
Merlin Ethington, Utah County Assessor's Office	

Commissioner Sakievich called the meeting to order at 2:15 P.M. and welcomed those present. Roberts Rules of Order were suspended until Commissioner Powers Gardner called in at 2:19 pm. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 25, 2022**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 14, 2022**
- 3. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 29, 2022**
- 4. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 12, 2022**
- 5. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 19, 2022**
- 6. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 10/26/2022**
- 7. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 10/26/2022.**

Commissioner Lee made the motion to approve Agenda Item No's. 1-7. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

- 8. APPROVE ASSESSOR'S PRIMARY RESIDENTIAL EXEMPTION CHANGES APPROVAL REPORT – 10/27/2022**

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

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

APPROVED

9. APPROVE OR DENY THE REINSTATEMENT OF THE PRIMARY RESIDENTIAL EXEMPTION ON THE PARCELS LISTED ON THE ATTACHED SPREADSHEET FOR TAX YEAR 2022.

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

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

APPROVED

10. APPROVE OR DENY 2022 PROPERTY TAX EXEMPTION APPLICATION FOR HERITAGE BEHAVIORAL HEALTH SYSTEM, SERIAL NUMBER 36:172:0002.

11. APPROVE OR DENY 2022 PROPERTY TAX EXEMPTION APPLICATION FOR LIBERTAS INSTITUTE, PERSONAL PROPERTY ACCOUNT NUMBER 104686.

There was an issue of whether the applicants were properly notified of this meeting.

Commissioner Lee made the motion to continue Agenda Item No's. 10-11 for one month. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

CONTINUED

15. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR STUART DAVID BAGLEY LIVING REVOCABLE TRUST 07-01-2019 (ET AL), SERIAL NO. 29:018:0017, GB ACCT NO. 719-2022 (CONTINUED FROM AUGUST 25, 2022 MEETING).

Stuart Bagley presented a letter from Jenna Crowder of the Utah Department of Agriculture and Food to the Board. This letter was discussed along with all the other letters/documents already presented at previous meetings. There was a discussion again debating whether fifty colonies would qualify the entire parcel of 6+ acres for greenbelt status. Deputy Attorney Ben Stanley reaffirmed the Assessor's Office position that the bee colonies do not meet the requirements for sufficient production and reasonable expectation of profit.

Commissioner Lee made the motion to deny Agenda Item No. 15. 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

12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 48:209:0006. OWNER OF RECORD IS LISTED AS SHEFFIELD, POLLY WALKER. APPEAL #1331-2022

Commissioner Lee made the motion to approve Agenda Item No. 12. 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

13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 23:025:0071. OWNER OF RECORD IS LISTED AS ABC GLOBAL HOSPITALITY LLC. APPEAL #1334-2022

Commissioner Lee made the motion to approve Agenda Item No. 13. 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

14. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 52:331:0026. OWNER OF RECORD IS LISTED AS MELE, CARESHMEN. APPEAL #1335-2022

Commissioner Lee made the motion to approve Agenda Item No. 14. 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

Commissioner Lee made the motion to bring back Agenda Item No. 11. 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

11. APPROVE OR DENY 2022 PROPERTY TAX EXEMPTION APPLICATION FOR LIBERTAS INSTITUTE, PERSONAL PROPERTY ACCOUNT NUMBER 104686.

Connor Boyack, president of Libertas Institute, explained the organization's purpose and charitable contributions to the community.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 11. 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

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 3:08 P.M.

Thomas V. Sakievich, Commission Chair

ATTEST:

Joshua Daniels
Utah County Clerk/Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary