

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Monday, November 21, 2022 at 2:00 P.M.

PRESENT: COMMISSIONER THOMAS V. SAKIEVICH, CHAIR
COMMISSIONER WILLIAM C. LEE

ALSO PRESENT (*Electronically*):

Vicky Westergard, Utah County Clerk/Auditor's Office Russ Depew, Heritage Behavioral Health System
Ben Stanley, Utah County Attorney's Office

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Andrea Allen, Utah County Recorder
Adam Beck, Utah County Attorney's Office	Geri Jean Lundquist, property owner
Kris Poulson, Utah County Assessor	Terri O'Bannon, property owner
Jim Stevens, Utah County Assessor's Office	Vernal Shepherd, Utah County Sheriff's Office
Diane Garcia, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Clarissa Reeve, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office
Burt Garfield, Utah County Assessor's Office	Tom Smith, Information Systems

Commissioner Sakievich called the meeting to order at 2:28 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner and Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 27, 2022**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 2, 2022**
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 11/18/2022**
- 4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 11/18/2022.**

Commissioner Lee made the motion to approve Agenda Item No's. 1-4. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
William C. Lee

NAY: None

APPROVED

- 5. 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. 5. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
William C. Lee

NAY: None

APPROVED

6. APPROVE OR DENY 2022 PROPERTY TAX EXEMPTION APPLICATION FOR HERITAGE BEHAVIORAL HEALTH SYSTEM, SERIAL NUMBER 36:172:0002 (CONTINUED FROM OCTOBER 27, 2022 MEETING).

Russ Depew, finance director of Heritage Behavioral Health System, explained to the Board that they are still waiting for state approval of occupancy for the property.

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

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

CONTINUED

7. APPROVE OR DENY 2022 NEW PROPERTY TAX EXEMPTION APPLICATION FOR HERITAGE BEHAVIORAL HEALTH SYSTEM, SERIAL NUMBER 48:153:0003 PRORATED FROM DATE OF PURCHASE.

Russ Depew explained that they have not completed the remodeling on this property and will not be finished until 2023.

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

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

STRICKEN

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 35:052:0016. OWNER OF RECORD IS LISTED AS MAAG, RANDY E & LARRAINE (ET AL). APPEAL #1345-2022.

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 PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:206:0068. OWNER OF RECORD IS LISTED AS BOLKCOM, STACEY KADEN & BROOK DEBORAH. APPEAL #1346-2022.

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 PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 55:944:0012. OWNER OF RECORD IS LISTED AS WILSON, CHERYL C (ET AL). APPEAL #1347-2022.

Commissioner Lee made the motion to deny Agenda Item No. 10. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 42:029:0009. OWNER OF RECORD IS LISTED AS BARRUS, DELANE & SARAH. APPEAL #1348-2022.

Commissioner Lee made the motion to deny Agenda Item No. 11. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
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 65:627:0049. OWNER OF RECORD IS LISTED AS WHITEBROOK, MATHEW S & KRISTIN P. APPEAL #1351-2022.

Commissioner Lee made the motion to approve Agenda Item No. 12. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
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 51:314:0001. OWNER OF RECORD IS LISTED AS MAPLE STEVENS LLC. APPEAL #1352-2022.

Commissioner Lee made the motion to approve Agenda Item No. 13. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
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 41:194:0002. OWNER OF RECORD IS LISTED AS ASHBY, DAVID S. APPEAL #1353-2022.

Commissioner Lee made the motion to deny Agenda Item No. 14. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

15. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:512:0007. OWNER OF RECORD IS LISTED AS JENSEN, RYAN C (ET AL). APPEAL #1354-2022.

Commissioner Lee made the motion to approve Agenda Item No. 15. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

16. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:928:0013. OWNER OF RECORD IS LISTED AS FLORES CHILDREN LLC. APPEAL #1355-2022.

Commissioner Lee made the motion to approve Agenda Item No. 16. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

17. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:065:0006. OWNER OF RECORD IS LISTED AS TODD, ROBERT HOWARD & JANELL SHURTZ (ET AL). APPEAL #1356-2022.

Commissioner Lee made the motion to approve Agenda Item No. 17. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

18. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:395:0060. OWNER OF RECORD IS LISTED AS DYER, TRAVIS AVERY & JESSICA ANN. APPEAL #1357-2022.

Commissioner Lee made the motion to approve Agenda Item No. 18. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

19. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 37:244:0038. OWNER OF RECORD IS LISTED AS WILHITE, S A & S B (ET AL). APPEAL #1358-2022.

Commissioner Lee made the motion to approve Agenda Item No. 19. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich

William C. Lee
NAY: None

APPROVED

20. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:054:0001. OWNER OF RECORD IS LISTED AS SABINS, STEVEN C & ALLISON W. APPEAL #1359-2022.

Commissioner Lee made the motion to approve Agenda Item No. 20. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

21. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:250:0010. OWNER OF RECORD IS LISTED AS CORRY, MAC & DONNA. APPEAL #1360-2022.

There was no failure to notify the property owner by the County.

Commissioner Lee made the motion to deny Agenda Item No. 21. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

22. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 41:989:0059. OWNER OF RECORD IS LISTED AS JUMPSTART ENTERPRISE LLC. APPEAL #1363-2022.

There was no failure to notify the property owner by the County.

Commissioner Lee made the motion to deny Agenda Item No. 22. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

23. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 44:004:0022. OWNER OF RECORD IS LISTED AS FELIX, JAN V & REBECCA K (ET AL). APPEAL #1364-2022.

Commissioner Lee made the motion to approve Agenda Item No. 23. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

24. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 48:500:0054. OWNER OF RECORD IS LISTED AS MECHAM, JERMEY & STEPHANIE. APPEAL #1365-2022.

Commissioner Lee made the motion to approve Agenda Item No. 24. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

25. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 42:039:0013. OWNER OF RECORD IS LISTED AS GRIFFITHS, ARNOLD & NELVA. APPEAL #1366-2022.

Commissioner Lee made the motion to approve Agenda Item No. 25. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

26. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:395:0070. OWNER OF RECORD IS LISTED AS WASHBURN, MARK A & JODI LINN. APPEAL #1367-2022.

Commissioner Lee made the motion to approve Agenda Item No. 26. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

27. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 51:140:0004. OWNER OF RECORD IS LISTED AS CHAN, CHUN WING. APPEAL #1368-2022.

There was no failure to notify the property owner by the County.

Commissioner Lee made the motion to deny Agenda Item No. 27. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

28. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 20:078:0083. OWNER OF RECORD IS LISTED AS LIECHTY, DALE FIRMAGE & GAYLENE ADAMS (ET AL). APPEAL #1369-2022.

Commissioner Lee made the motion to approve Agenda Item No. 28. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

29. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 19:008:0123. OWNER OF RECORD IS LISTED AS BRIGHAM YOUNG UNIVERSITY. APPEAL #1370-2022.

Commissioner Lee made the motion to approve Agenda Item No. 29. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

30. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR LUNDQUIST, GERI J, SERIAL NO. 52:875:0003, GB ACCT NO. 192-2023.

Diane Garcia stated the parcel is 5.30 acres. The home and residential use is approximately .97 acres which leaves the property under the minimum five acres requirement. The Board discussed the Urban Farming Act with Geri Lundquist.

Commissioner Lee made the motion to deny Agenda Item No. 30. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

DENIED

31. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR O'BANNON, TERRI, SERIAL NO. 29:020:0058, GB ACCT NO. 194-2023.

Diane Garcia stated the parcel is 5.25 acres. The home and residential use is approximately .79 acres which leaves the property under the minimum five acres requirement. Terri O'Bannon said she inherited this property from her father and admitted not understanding all the requirements for greenbelt status. The Board and Terri discussed the qualifications for greenbelt and the Urban Farming Act.

Commissioner Lee made the motion to continue Agenda Item No. 31 to next month. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

There being no further business or public comment, the meeting adjourned at 3:55 P.M.

Thomas V. Sakievich, Commission Chair

ATTEST:

Joshua Daniels
Utah County Clerk/Auditor

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