

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, December 15, 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*):

Ben Stanley, Utah County Attorney's Office

Adam Beck, Utah County Attorney's Office

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office

Nate Runyan, Holland & Hart LLP

Kris Poulson, Utah County Assessor

Craig Carrier, Intermountain Health Care

Diane Garcia, Utah County Assessor's Office

Francis Gibson, Intermountain Health Care

Clarissa Reeve, Utah County Assessor's Office

Jeremy Green, Intermountain Health Care

Burt Harvey, Utah County Clerk/Auditor's Office

Terri O'Bannon, property owner

Sally Leo, Utah County Clerk/Auditor's Office

Tina Sabin, no information given

Les Jackson, Information Systems

Steve Sabin, no information given

Kelly Rivera, no information given

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 NOVEMBER 21, 2022**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON DECEMBER 7, 2022**
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 12/14/2022.**
- 4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 12/14/2022.**

Commissioner Lee made the motion to approve Agenda Item No's. 1-4. 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 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 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 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR INTERMOUNTAIN HEALTH CARE, PERSONAL PROPERTY ACCOUNT NUMBER 103157.

Francis Gibson, representing Intermountain Health Care, explained to the Board that they had originally applied in 2019 for this hospital located in Spanish Fork. However, they failed to include the personal property account. IHC is now requesting the Board under statute 59-2-1102 to waive the original application of filing for the charitable exemption and grant the current exemption application for this personal property account.

Commissioner Powers Gardner agreed and moved to approve Agenda Item No. 6. 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

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 67:111:0002. OWNER OF RECORD IS LISTED AS MACHARIA, ALEX. APPEAL #1372-2022 (CONTINUED FROM DECEMBER 7, 2022 MEETING).

Clarissa Reeve of the Assessor's Office clarified there is a factual error.

Commissioner Lee made the motion to approve Agenda Item No. 7. 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

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:311:0015. OWNER OF RECORD IS LISTED AS RIGBY, MIKE L. APPEAL #1377-2022 (CONTINUED FROM DECEMBER 7, 2022 MEETING).

Clarissa Reeve of the Assessor's Office clarified there is a factual error.

Commissioner Lee made the motion to approve 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

APPROVED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 41:050:0015. OWNER OF RECORD IS LISTED AS TINGEY, TYLER. APPEAL #1384-2022.

Commissioner Lee made the motion to approve Agenda Item No. 9. 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

10. 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 (CONTINUED FROM NOVEMBER 21, 2022 MEETING).

The Board and Terri had a lengthy discussion about the qualifications for greenbelt and Urban Farming Act. **Commissioner Lee made the motion to deny Agenda Item No. 10. 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

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 3:05 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