

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, September 29, 2022 at 2:00 P.M.

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

ALSO PRESENT (*Electronically*):

Adam Beck, Utah County Attorney's Office
Vicky Westergard, Utah County Clerk/Auditor's Office
Brian Voeks, Utah County Assessor's Office

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office
Ben Stanley, Utah County Attorney's Office
Kris Poulson, Utah County Assessor
Jim Stevens, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office
Burt Garfield, Utah County Assessor's Office
Andrea Allen, Utah County Recorder
Paul Larsen, BYU
Stuart Bagley, property owner
Mary Ann Hansen, attorney for Stuart Bagley
Burt Harvey, Utah County Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office
Les Jackson, Information Systems

Commissioner Sakievich called the meeting to order at 2:18 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 9/28/2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 9/28/2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

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

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

- 4. APPROVE OR DENY 2022 NEW PROPERTY TAX EXEMPTION APPLICATION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NUMBERS 19:071:0067, 20:064:0001, 20:064:0027.**
- 5. APPROVE OR DENY 2022 NEW PROPERTY TAX EXEMPTION APPLICATION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NUMBERS 20:076:0043.**

Both applications were not timely filed within the 30 days of purchase. Jim Stevens of the Assessor's Office also pointed out that Serial No. 20:076:0043 is for 2023. It was created from Serial No's. 20:072:0001 and 20:076:0023.

Commissioner Powers Gardner made the motion to approve Agenda Item No's. 4-5. The motion was seconded by Commissioner Sakievich and carried with the following vote:

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

APPROVED

- 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 55:911:0202. OWNER OF RECORD IS LISTED AS FUNK, JAMES STERLING & ANGELA JAN DAHLIN. APPEAL #1301-2022**

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

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

APPROVED

- 7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 39:011:0020. OWNER OF RECORD IS LISTED AS ARSENEAU, LINDA SUE. APPEAL #1302-2022**

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

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

APPROVED

- 8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 21:025:0046. OWNER OF RECORD IS LISTED AS ADAMS, SUANN P (ET AL). APPEAL #1303-2022**

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

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

DENIED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 55:291:0020. OWNER OF RECORD IS LISTED AS GAZAWAY, KATHRYN J. APPEAL #1304-2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

DENIED

10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:004:0002. OWNER OF RECORD IS LISTED AS ORR, JUSTIN & JONIE LEE. APPEAL #1308-2022

Commissioner Powers Gardner 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
Amelia Powers Gardner
NAY: None

DENIED

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 67:040:0063. OWNER OF RECORD IS LISTED AS BOYCE, STUART & SUSAN. APPEAL #1309-2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 37:202:0001. OWNER OF RECORD IS LISTED AS ANDERSON, PAUL (ET AL). APPEAL #1311-2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

DENIED

13. 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).

Commissioner Sakievich, who was absent from last month's meeting, was given an overview of the pertinent facts and details of this application. There was also new information presented, including an email from the Utah State Tax Commission regarding apiaries and beekeeping and a USDA letter from the applicant. After a lengthy discussion, Commissioner Sakievich requested additional information.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 13. There was no second to the motion. Motion failed.

Commissioner Powers Gardner made the motion to adjourn. Line disconnected immediately after the motion.

The meeting ended at 3:29 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