

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, October 16, 2024 at 2:00 P.M.

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR
COMMISSIONER AMELIA POWERS GARDNER
COMMISSIONER SKYLER BELTRAN

ALSO PRESENT (Electronically):

Paul Jones, Utah County Attorney's Office

Brian Voeks, Utah County Chief Deputy Clerk

ALSO PRESENT:

Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Paulette Stetser, Utah County Assessor's Office
Kim Jackson, Utah County Treasurer
Jeanne Bowen, Utah County Treasurer's Office
Paul Child, Utah County Recorder's Office
Jason Thurlow, Utah County Recorder's Office
Burt Harvey, Utah County Auditor's Office
Soren Simonsen, Jordan River Commission & Watershed Council

Jolynn Clegg, Utah County Clerk's Office
Alice Black, Utah County Commission Office
Elaine M Cochran, Utah County Public Defender
Jeff Wilkinson, Information Systems
Quin Fackrell, Utah County Sheriff's Office
Robert Baxter, Utah County Purchasing Manager
Marla Brannum, Utah County Health Department
Rebecca Martell, Children's Justice Center Director
Melissa Freigang, Bee Willing L3C

Commissioner Gordon 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 OCTOBER 3, 2024.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 10/15/2024.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 10/15/2024.

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

AYE: Brandon Gordon

Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:649:0110. OWNER OF RECORD IS LISTED AS SMITH, MATTHEW SCOTT. APPEAL #553-2024.

Burt Harvey recommended denying this late petition due to the appellant's explanation not rising to extraordinary or unanticipated circumstances.

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

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

DENIED

5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:771:0024 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS CARDON, TAVIN & LISA MARIE. APPEAL #554-2024.

The appellant asserts that the basement is not finished. Burt Garfield stated that there was a basement finish permit filed. The County has not yet received the photos/evidence from the appellant. The Assessor's office will also send an appraiser to the home to verify.

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

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 37:121:0001 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS W2W HOLDINGS LLC. APPEAL #556-2024.

Burt Harvey recommended approving based on failure to notify due to address/mailing issues.

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

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:070:0002. OWNER OF RECORD IS LISTED AS LOOSLI, SEAN P. APPEAL #557-2024.

Burt Harvey recommended approving the late petition for extraordinary circumstance due to the timing of owner's purchase of the property and the mailing of valuation notices.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None**

APPROVED

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 20:007:0005. OWNER OF RECORD IS LISTED AS GRAEBER, JENNIFER & ROBERT F. APPEAL #558-2024.

Burt Garfield stated there is a factual error due to the structure being demolished.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 8 for factual error. The motion was seconded by Commissioner Beltran and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None**

APPROVED

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None**

There being no further business or public comment, the meeting adjourned at 2:12 P.M.

Brandon Gordon, Commission Chair

ATTEST:

Rodney W. Mann
Utah County Auditor

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