

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, November 20, 2024 at 2:00 P.M.

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

ALSO PRESENT:

Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Paulette Stetsler, Utah County Assessor's Office
Paul Jones, Utah County Attorney's Office
Robert Baxter, Utah County Purchasing Manager
Burt Harvey, Utah County Auditor's Office

Kim Jackson, Utah County Treasurer
Andrea Allen, Utah County Recorder
Paul Child, Utah County Recorder's Office
Jolynn Clegg, Utah County Clerk's Office
Michael Leman, Utah County Health Department
Eric Edwards, Utah County Health Department
Daymon Swensen, Utah County Health Department

Commissioner Gordon called the meeting to order at 2:08 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 13, 2024.

Commissioner Beltran made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Powers Gardner 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: 11/19/2024.

Commissioner Beltran made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Powers Gardner 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: 11/19/2024.

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

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran

NAY: None

APPROVED

4. APPROVE OR DENY THE CLASSIFICATION CHANGE PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.

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

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

APPROVED

5. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 5. 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 41:816:0208. OWNER OF RECORD IS LISTED AS MODERSITZKI, MARC & MARCI. APPEAL #575-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances.

Commissioner Beltran made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Powers Gardner 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 34:733:0201 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS HM INVESTMENT HOLDINGS LLC. APPEAL #576-2024.

Burt Garfield accepts there may be a factual error due to level of completeness.

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 49:685:0001. OWNER

OF RECORD IS LISTED AS JOSEPH DONAL KAYNE INVESTMENTS LLC. APPEAL #577-2024.

Burt Harvey recommended denying this late petition. The notices have been sent to the same address since 2022 and all marked as “undeliverable”. However, the owner has not updated the mailing address and there was no error by the County.

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

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

DENIED

9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 09:032:0001. OWNER OF RECORD IS LISTED AS HILL, DAVID & TAUNA. APPEAL #578-2024.

Burt Harvey recommended approving this late petition due to extraordinary circumstances.

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

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

APPROVED

10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 52:554:0239 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS POWELL, GARY M. APPEAL #579-2024.

Burt Garfield agreed there was a factual error due to a fire.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 10. The motion was seconded by Commissioner Beltran and carried with the following vote:

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

APPROVED

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:534:0008. OWNER OF RECORD IS LISTED AS SOUTH FREESTONE BOULEVARD LLC. APPEAL #580-2024.

Burt Harvey recommended approving this late petition due to extraordinary circumstances.

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

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

APPROVED

12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 17:016:0148. OWNER OF RECORD IS LISTED AS MARTEL, A JOSEPH MAURICE & BARBARA ANN (ET AL). APPEAL #581-2024.

Burt Garfield agreed this late petition should be accepted due for multiple reasons.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**

NAY: None

APPROVED

13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 08:056:0007 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED BLANEY, MELVIN L & JULIANNE P. APPEAL #582-2024.

Burt Garfield agrees there was a factual error due to square footage issue.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**

NAY: None

APPROVED

14. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 66:868:0502, 66:868:0520, 66:929:0601-66:929:0610 & 66:929:0612-66:929:0616. OWNER OF RECORD IS LISTED AS BACH LAND AND DEVELOPMENT LLC. APPEAL #583-2024.

Burt Harvey recommended denying this late petition. The notices have been sent to the same address since 2022 and there is no error by the County.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran**

NAY: None

DENIED

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 2:17 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 and transcribed by Sally Leo, Board of Equalization Secretary