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 6, 2024 at 2:00 P.M.**

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR COMMISSIONER AMELIA POWERS GARDNER *(Electronically)* COMMISSIONER SKYLER BELTRAN

ALSO PRESENT (Electronically):

Ben Van Noy, Utah County Attorney's Office

Zachary Zundel, Utah Attorney's Office

ALSO PRESENT:

Alice Black, Utah County Commission Office Burt Garfield, Utah County Chief Assessor Diane Garcia, Utah County Assessor's Office Paulette Stetser, Utah County Assessor's Office Andrea Allen, Utah County Recorder Paul Child, Utah County Recorder's Office Robert Baxter, Utah County Purchasing Manager Heather Thomson, 4-H/USU Extension Kimberly McClellan, 4-H/USU Extension Emily Van Wagoner, 4-H/USU Extension Corianne Topham, 4-H/USU Extension Cindy Jenkins, 4-H/USU Extension Taun Beddes, 4-H/USU Extension Paul Jones, Utah County Attorney's Office Burt Harvey, Utah County Auditor's Office Brandon Chambers, Utah County Human Resources Jolynn Clegg, Utah County Chief Deputy Clerk Dawn Holley, Utah County Clerk's Office Ruth-Ann Frisby, Utah County Clerk's Office Nicole Stevens, Utah County Clerk's Office Mark Davey, Utah County Clerk's Office Russ Clement, Utah County Clerk's Office Patrick Moser, Utah County Clerk's Office Luke Graves, Utah County Clerk's Office Aaron Lamb, no information given James Longhurst, Information Systems

Commissioner Gordon called the meeting to order at 2:06 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 30, 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: 11/4/2024.

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: 11/4/2024.

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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 35:692:0014. OWNER OF RECORD IS LISTED AS PORTER, JEREMY & RUTH. APPEAL #561-2024.

Burt Harvey recommended approving this late petition due to factual error. Burt Garfield agreed that the home is not finished and construction is still ongoing.

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 28:043:0004. OWNER OF RECORD IS LISTED AS CHILD, SANDRA ELAINE (ET AL). APPEAL #562-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances. Commissioner Beltran made the motion to approve Agenda Item No. 7. 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

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 57:006:0120. OWNER OF RECORD IS LISTED AS HAMBLETON, JUSTIN JAY & HEATHER. APPEAL #563-2024.

Burt Harvey recommended denying this late petition due to no fault of the County to notify. 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 51:587:0004. OWNER OF RECORD IS LISTED AS MERREL, AARON JAKE & MELISSA S. APPEAL #564-2024.

The appellant did not provide any evidence or documentation to support factual error by the County. Commissioner Beltran made the motion to deny Agenda Item No. 9. 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

10. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 22:027:0009. OWNER OF RECORD IS LISTED AS JENSEN, ELLEN & ROBERT. APPEAL #565-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances. Commissioner Beltran made the motion to approve Agenda Item No. 10. 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

11. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:963:0424. OWNER OF RECORD IS LISTED AS PALMER, SAM & DEANA F. APPEAL #566-2024.

Burt Harvey recommended denying this late petition. All valuation and tax notices have been sent to the correct address.

Commissioner Beltran made the motion to deny Agenda Item No. 11. 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

12. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:604:0031. OWNER OF RECORD IS LISTED AS RAWLINS, JEFFREY LEE & HOLLI. APPEAL #567-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances. Commissioner Beltran made the motion to approve Agenda Item No. 12. 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

13. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 45:786:0301. OWNER OF RECORD IS LISTED AS RAMIREZ, JESUS ARMANDO & LAURIE T (ET AL). APPEAL #568-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances. Commissioner Beltran made the motion to approve Agenda Item No. 13. 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

14. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 53:731:0001 & 53:731:0003. OWNER OF RECORD IS LISTED AS RAI CORPORATION (ET AL). APPEAL #570-2024.

Burt Harvey recommended approving this late petition due to extraordinary and unanticipated circumstances. Commissioner Beltran made the motion to approve Agenda Item No. 14. 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

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

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

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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: <u>www.utahcounty.gov</u> or <u>www.utah.gov/pmn</u> Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary