

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, November 30, 2023 at 2:00 P.M.**

**PRESENT:** COMMISSIONER BRANDON GORDON, VICE CHAIR  
COMMISSIONER THOMAS V. SAKIEVICH

**ALSO PRESENT:**

Burt Garfield, Utah County Assessor	Paul Jones, Utah County Attorney's Office
Theron Case, Utah County Chief Deputy Assessor	Katrina Cole, Utah County Attorney's Office
Peter A. Jeppsen, Utah County Assessor's Office	Ben Stanley, Utah County Attorney's Office
Diane Garcia, Utah County Assessor's Office	Burt Harvey, Utah County Auditor's Office
Andrea Allen, Utah County Recorder	Sally Leo, Utah County Auditor's Office
Paul Child, Utah County Recorder's Office	Wade Edwards, Information Systems
Chris Millicam, Milk's Properties	Kelson Gorrell, Ridge Rising LLC
Brady Gibbs, Colemere Gibbs PLLC	Andrew Bybee, Ridge Rising LLC
Austin Peay, property owner	Karl Karren, property owner

Commissioner Gordon called the meeting to order at 2:07 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner and suspended Robert's Rules of Order. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON OCTOBER 26, 2023**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 1, 2023**
- 3. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 8, 2023**
- 4. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 21, 2023**

Commissioner Sakievich made the motion to approve Agenda Item No's. 1-4. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

APPROVED

- 5. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 11/28/2023.**

Commissioner Sakievich made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

APPROVED

- 6. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 11/28/2023.**

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

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

APPROVED

**7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 50:134:0002. OWNER OF RECORD IS LISTED AS PROVIDENCE TOWNE CENTER, LLC. APPEAL #1145-2023.**

Peter Jepsen of the Auditor’s Office stated there was a factual error due to a building permit incorrectly assigned to this serial number.

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

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

APPROVED

**8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MILK’S PROPERTIES LLC, SERIAL NO. 25:028:0100, GB ACCT. NO. 164-2024.**

Chris Millicam, the owner, admitted that the property does not have any agricultural production and has no future or immediate plans for agricultural purposes. Brady Gibbs, his attorney, continuously argued that the rollback taxes did not have to cover all five years. Katrina Cole of the Attorney’s Office strongly asserted that under State Code 59-2-506, the five-year rollback is statutory.

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

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

DENIED

**9. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR PEAY, AUSTIN & KYLEE, SERIAL NO. 56:017:0002, GB ACCT. NO. 162-2024.**

This parcel is 5.25 acres with a home and residential use in which only 4.83 acres is left for agricultural production. It does not meet the acreage requirement to have five contiguous acres in agricultural production. The owners will apply for Urban Farming.

**Commissioner Sakievich made the motion to continue Agenda Item No. 9. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Thomas V. Sakievich**  
**NAY: None**

CONTINUED

**10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR RIDGE RISING LLC, SERIAL NO. 11:032:0609.**

Per Diane Garcia, this parcel was denied based on not meeting the agricultural production for the previous two years. This parcel was previously taken off greenbelt in December 2022. The rollback was denied on the same basis and two years have not passed, so the property has not had time to meet the requirements. The applicants are also

appealing the land classification. Andrew Bybee of Ridge Rising believes the land should be reclassified from Irrigated 3 to Graze 3. Diane explained that land classifications are based on the physical characteristics of the land. She stated that land classified as irrigated land and is no longer irrigating would now be classified as dry tillable farming, not grazing. There was a very long discussion about these issues and more. Diane then pointed out that parcel 11:032:0609 has since been subdivided and is no longer a valid parcel number for the 2024 year. Therefore, Ridge Rising should reapply for 2024 with the new parcel number and legal description.

**Commissioner Sakievich made the motion to deny Agenda Item No. 10. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Thomas V. Sakievich**

**NAY: None**

DENIED

**Commissioner Sakievich made the motion to adjourn. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Thomas V. Sakievich**

**NAY: None**

There being no further business or public comment, the meeting adjourned at 4:26 P.M.

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Amelia Powers Gardner, Commission Chair

ATTEST:

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Rodney W. Mann  
Utah County Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary