

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, April 21, 2022 at 2:30 P.M.

PRESENT: COMMISSIONER THOMAS V. SAKIEVICH, CHAIR
COMMISSIONER WILLIAM C. LEE

ALSO PRESENT (*Electronically*):

Derek Marshall, St Xenia Orthodox Christian Church
Jason Rossiter, St Xenia Orthodox Christian Church

Nancy Seiler, Seiler, Anderson, Fife & Marshall LC

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office
Ben Stanley, Utah County Attorney's Office
Andrea Allen, Utah County Recorder
Kris Poulson, Utah County Assessor
Burt Garfield, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Jim Stevens, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office
Burt Harvey, Utah County Clerk/Auditor's Office
Vicky Westergard, Utah County Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office

Mike Hardy, Huish Performing Art & Cultural
Craig Carrier, Intermountain Healthcare
Kyle Hansen, Intermountain Healthcare
Jason Wilson, Intermountain Healthcare
Curt Van Camp, Jehovah's Witnesses (Salem)
Todd Draper, property owner
Javier Casalaspro, property owner
Katia Casalaspro, property owner
Daniel Knutsen, Information Systems
Wade Edwards, Information Systems

Commissioner Sakievich called the meeting to order at 2:39 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner. Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

- 1. ADOPT AN ORDER CALLING FOR A SPECIAL MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR APRIL 21, 2022 AT 2:30 P.M.**
- 2. ADOPT AN ORDER CALLING FOR A SPECIAL MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR MAY 12, 2022 AT 2:00 P.M.**
- 3. APPROVE NOTICE OF CANCELLATION OF MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR APRIL 28, 2022 AT 2:00 P.M.**
- 4. APPROVE NOTICE OF CANCELLATION OF MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR MAY 26, 2022 AT 2:00 P.M.**

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

AYE: Thomas V. Sakievich
William C. Lee

NAY: None

ADOPTED AND APPROVED

- 5. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MARCH 24, 2022**

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

AYE: Thomas V. Sakievich
William C. Lee

NAY: None

APPROVED

**6. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE:
4/18/2022**

Commissioner Lee 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
William C. Lee
NAY: None

APPROVED

7. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, SERIAL NUMBERS 11:032:0510, 18:003:0065, 18:003:0066, 19:062:0065, 19:063:0030, 19:063:0048, 19:063:0092, 19:063:0094, 19:073:0058, 19:073:0065, 21:005:0192, 26:051:0114, 26:051:0115, 26:051:0116, 27:016:0091, 27:016:0097, 36:390:0026, 42:078:0001, 42:078:0003, 45:078:0034, 45:033:0035, 45:033:0036, 45:033:0041, 49:653:0002, 49:941:0001, 57:088:0001, 57:099:0001, 58:032:0214, 66:404:0005 AND PERSONAL PROPERTY ACCOUNT NUMBERS 153, 14970, 20104, 20136, 23614, 26964, 29949, 52389, 65856, 66623, 72350, 72410, 73670, 88569, 90165 AND 95645.

Commissioner Lee 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
William C. Lee
NAY: None

APPROVED

8. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR ST. XENIA ORTHODOX CHRISTIAN CHURCH, SERIAL NUMBER 30:065:0082 (CONTINUED FROM MARCH 24, 2022 MEETING).

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

AYE: Thomas V. Sakievich
William C. Lee
NAY: None

APPROVED

9. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS 14:073:0199, 14:073:0200, 14:073:0194, 14:074:0045, 14:074:0246 & 14:353:0012 (PRORATED FROM DATE OF BUILDING PERMIT ISSUANCE ON 3/21/2022).

No representative from the Church of Jesus Christ of Latter-Day Saints appeared which is required for a new application.

Commissioner Lee made the motion to continue Agenda Item No. 9 to the next meeting in May. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Thomas V. Sakievich
William C. Lee

NAY: None

CONTINUED

10. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR HUISH PERFORMING ART & CULTURAL EDUCATION CENTER, SERIAL NUMBER 08:028:0030.

After a lengthy discussion, it was determined that this applicant did not meet educational purposes. The applicant will amend their application and provide documentation to apply under charitable purposes.

Commissioner Lee made the motion to continue Agenda Item No. 10 to the meeting in June. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

CONTINUED

11. APPROVE OR DENY REVOCATION OF 2022 PROPERTY TAX EXEMPTION FOR CEDRIC EVANS/SALEM CONGREGATION OF JEHOVAH'S WITNESSES, SERIAL NUMBER 41:966:0001 (CONTINUED FROM MARCH 24, 2022 MEETING).

Due to a mailing issue, Curt Van Camp, Jehovah's Witnesses Treasurer, was not able to submit a continuing statement in a timely manner. He came forward with it to this meeting.

Commissioner Lee made the motion to approve the revocation as stated in Agenda Item No. 11. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

APPROVED

Commissioner Lee made the motion to strike the previous motion and deny the revocation as stated in Agenda Item No. 11. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

STRICKEN & DENIED

Commissioner Lee made the motion to approve the continuing statement for 2022. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

APPROVED

12. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR CASALASPRO, JAVIER A & KATIA, SERIAL NO. 45:639:0005, GB ACCT NO. 645-2022.

Diane Garcia explained that this property did not meet the requirement for agricultural production. It did not have any agricultural production in 2019, 2020 and 2021. The owners stated that the reason for no agricultural production was due to two fires in the area in 2019 and 2020. Katia and Javier Casalaspro described the improvement costs of \$50,000, including grading, fencing and drilling a well. They believe these efforts toward future agricultural production should qualify their property for greenbelt. Diane informed the Board that there were two similar appeals with parcels from this same area scheduled for next month's meeting.

Commissioner Lee made the motion to continue Agenda Item No. 12 to the next meeting in May. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

CONTINUED

13. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR DRAPER, TODD & AMY, SERIAL NO. 29:025:0097, GB ACCT NO. 662-2022.

Diane Garcia explained that the total acreage for this parcel is 5.99 acres in which 1.45 acres is residential use. The area remaining of 4.54 acres does not meet the five acre minimum requirement to qualify for greenbelt. The Board and Todd Draper discussed the qualifications for greenbelt and the recently adopted Urban Farming Act.

Commissioner Lee made the motion to continue Agenda Item No. 13 to the meeting in June. The motion was seconded by Commissioner Sakievich and carried with the following vote:

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

CONTINUED

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

**AYE: Thomas V. Sakievich
William C. Lee**

NAY: None

There being no further business or public comment, the meeting adjourned at 3:49 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