

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, May 12, 2022 at 2:00 P.M.

PRESENT: COMMISSIONER AMELIA POWERS GARDNER, VICE-CHAIR
COMMISSIONER WILLIAM C. LEE

ALSO PRESENT (*Electronically*):

Vicky Westergard, Utah County Clerk/Auditor's Office
Kelli Taylor, Church of Jesus Christ of Latter Day Saints

Adam Beck, Utah County Attorney's Office

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office
Ben Stanley, Utah County Attorney's Office
Kris Poulson, Utah County Assessor
Diane Garcia, Utah County Assessor's Office
Jim Stevens, Utah County Assessor's Office
Burt Harvey, Utah County Clerk/Auditor's Office
Sally Leo, Utah County Clerk/Auditor's Office
Tom Smith, Information Systems
Les Jackson, Information Systems
Brad Dew, property owner

Todd Draper, property owner
Javier Casalaspro, property owner
Katia Casalaspro, property owner
Chris Cowden, property owner
Laura Cowden, property owner
Tiena Cowden, property owner
Matthew Cowden, property owner
Scott Sticklen, property owner
Michele Sticklen, property owner

Commissioner Powers Gardner called the meeting to order at 2:05 P.M. and welcomed those present. She noted the absence of Commissioner Sakievich. Roberts Rules of Order were suspended for the meeting. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON
APRIL 21, 2022**

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

AYE: Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

**2. 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 & 45:353:0012
(PRORATED FROM DATE OF BUILDING PERMIT ISSUANCE ON 3/21/2022)
(CONTINUED FROM APRIL 21, 2022 MEETING).**

TABLED

**3. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF
FARMLAND ASSESSMENT ACT STATUS FOR BOWMAN FAMILY TRUST 07-19-2016
(ET AL), SERIAL NO. 29:025:0126, GB ACCT NO. 253-2022 (CONTINUED FROM
NOVEMBER 18, 2021 & DECEMBER 16, 2021 MEETINGS).**

4. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR DALLIN, PAUL & BROOKE, SERIAL NO'S. 28:010:0135-28:010:0136, GB ACCT NO'S. 237-2022 & 238-2022. (CONTINUED FROM DECEMBER 16, 2021 MEETING).

Commissioner Lee made the motion to continue Agenda Item No's. 3-4 to the meeting in June. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Amelia Powers Gardner
William C. Lee
NAY: None

CONTINUED

5. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR DEW, BRADLEY RAYMOND & LISA ANN (ET AL) SERIAL NO. 41:276:0003, GB ACCT NO. 583-2022 (CONTINUED FROM FEBRUARY 24, 2022 MEETING).

The Board, Diane Garcia and Brad Dew discussed his options for qualifying in greenbelt or the Urban Farming Act. Commissioner Lee made the motion to continue Agenda Item No. 5 to the meeting in June. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: Amelia Powers Gardner
William C. Lee
NAY: None

CONTINUED

2. 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 & 45:353:0012 (PRORATED FROM DATE OF BUILDING PERMIT ISSUANCE ON 3/21/2022) (CONTINUED FROM APRIL 21, 2022 MEETING).

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

AYE: Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

The Board considered and discussed jointly the last three agenda items. These properties were all rolled back due to lack of agricultural production for 2021. All three applicants claimed their properties were adversely affected by the West Mountain fires in 2019 and 2020 and the lingering impact on their ability to maintain greenbelt status. Diane Garcia could not verify these claims before this meeting. After a very lengthy conversation, Commissioner Powers Gardner requested a recess at 3:14 pm to have a sidebar discussion with the Utah County Attorney's Office and the Utah County Assessor. The meeting resumed at 3:36 pm.

6. 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 (CONTINUED FROM APRIL 21, 2022 MEETING).

The Board strongly emphasized to all these applicants to meet the agricultural production requirement for 2022. Katia Casalaspro promised they would have animals, either llamas or cattle.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 6 having been assessed agricultural in 2019 and 2020 and granting the waiver for 2021 with lack of production due to no fault of the owner. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
William C. Lee**

NAY: None

APPROVED

7. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR COWDEN, CHRIS, SERIAL NO'S. 45:639:0004 & 45:639:0002, GB ACCT NO'S. 643-2022 & 644-2022.

Chris Cowden vowed to the Board that he would have the cattle needed to meet agricultural production for both of his properties.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 7 having been assessed agricultural in 2019 and 2020 and granting the waiver for 2021 with lack of production due to no fault of the owner. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
William C. Lee**

NAY: None

APPROVED

8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR STICKLEN, SCOTT & MICHELE, SERIAL NO. 45:639:0007, GB ACCT NO. 648-2022.

Scott Sticklen stated they would have the cattle to meet the agricultural production requirement for 2022.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 8 having been assessed agricultural in 2019 and 2020 and granting the waiver for 2021 with lack of production due to no fault of the owner. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner
William C. Lee**

NAY: None

APPROVED

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

**AYE: Amelia Powers Gardner
William C. Lee**

NAY: None

There being no further business or public comment, the meeting adjourned at 3:58 P.M.

Thomas V. Sakievich, Commission Chair