

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, June 23, 2022 at 2:00 P.M.**

**PRESENT:** COMMISSIONER THOMAS V. SAKIEVICH, CHAIR  
COMMISSIONER AMELIA POWERS GARDNER, VICE-CHAIR  
COMMISSIONER WILLIAM C. LEE

**ALSO PRESENT** (*Electronically*):

Adam Beck, Utah County Attorney's Office  
Ben Stanley, Utah County Attorney's Office

Kelli Taylor, Church of Jesus Christ of Latter Day

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Jim Stevens, Utah County Assessor's Office  
Diane Garcia, Utah County Assessor's Office  
Paulette Stetser, Utah County Assessor's Office  
Brian Voeks, Utah County Commission Office  
Patrick Wawro, Information Systems Director  
Tom Smith, Information Systems  
Vicky Westergard, Utah County Clerk/Auditor's Office

Rich Bowman, property owner  
Jay Bowman, property owner  
Brad Dew, property owner  
Mike Hardy, Huish Performing Arts Center  
Paul Dallin, property owner  
Todd Draper, property owner  
Burt Harvey, Utah County Clerk/Auditor's Office  
Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Sakievich called the meeting to order at 2:05 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MAY 12, 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:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee

**NAY:** None

APPROVED

**2. (APPROVE) OR DENY ASSESSOR'S OFFICE REQUEST TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL ON PARCELS ON ATTACHED LIST FOR TAX YEAR 2022.**

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

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee

**NAY:** None

APPROVED

**3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 6/23/2022**

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

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee  
**NAY:** None

APPROVED

**4. (APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM COMMERCIAL TO PRIMARY RESIDENTIAL ON PARCEL 33:009:0061 FOR TAX YEAR 2022.**

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

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee  
**NAY:** None

APPROVED

**5. APPROVE OR DENY 2022 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, PERSONAL PROPERTY ACCOUNT NUMBER 104168.**

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

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee  
**NAY:** None

TABLED

**6. APPROVE OR DENY 2022 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HUI SH PERFORMING ARTS & CULTURAL CENTER, SERIAL NUMBER 08:028:0030 (CONTINUED FROM MARCH 23, 2022 MEETING).**

This non-profit exemption application was initially filed under educational purpose in March. It is now filed under charitable purpose. Mike Hardy stated there is a building permit, but construction would not be completed for another two years. The Board strongly encouraged Mike Hardy to provide more details/information showing how the property meets the charitable standards for 2023.

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

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee  
**NAY:** None

APPROVED

**5. APPROVE OR DENY 2022 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, PERSONAL PROPERTY ACCOUNT NUMBER 104168.**

Commissioner Powers Gardner made the motion to bring back Agenda Item No. 5. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE:** Thomas V. Sakievich  
Amelia Powers Gardner

**William C. Lee**  
**NAY: None**

There was a discussion of whether this personal property exemption application should be processed with the Assessor's Office for this year. According to Kelli Taylor, the total aggregate fair market value of the property is less than \$25,000 and would qualify for the statutory exemption. It would not qualify for the non-profit exemption for 2022, due to not filing by the deadline of March 1<sup>st</sup> or the thirty-days from date of purchase or date opened per code.

**Commissioner Lee made the motion to deny Agenda Item No. 5. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

**AYE: Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee**  
**NAY: None**

DENIED

- 7. 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 & MAY 12, 2022 MEETINGS).**
- 10. 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 (CONTINUED FROM APRIL 21, 2022 MEETING).**

The Board and Diane Garcia discussed the timetable and procedures of the Urban Farming Act for 2023.

**Commissioner Lee made the motion to deny Agenda Item No's. 7 & 10. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

**AYE: Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee**  
**NAY: None**

DENIED

- 8. 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 & MAY 12, 2022 MEETINGS).**

Paul Dallin explained how he is still working on resolving several issues which will take a few more months.

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

**AYE: Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee**  
**NAY: None**

CONTINUED

- 9. 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 & MAY 12, 2022 MEETINGS).**

Brad Dew and the Board had a lengthy discussion of the qualifications for greenbelt and the Urban Farming Act.  
**Commissioner Powers Gardner made the motion to continue Agenda Item No. 9 to the meeting in August. The motion was seconded by Commissioner Lee and carried with the following vote:**

**AYE: Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee**

**NAY: None**

CONTINUED

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

**AYE: Thomas V. Sakievich  
Amelia Powers Gardner  
William C. Lee**

**NAY: None**

There being no further business or public comment, the meeting adjourned at 3:45 P.M.

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Thomas V. Sakievich, Commission Chair

ATTEST:

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Joshua Daniels  
Utah County Clerk/Auditor

Copies available upon request or online at: [www.utahcounty.gov](http://www.utahcounty.gov) or [www.utah.gov/pmn](http://www.utah.gov/pmn)  
Recorded and transcribed by Sally Leo, Board of Equalization Secretary