

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, November 26, 2019 at 1:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR (*Electronically*)
COMMISSIONER NATHAN IVIE

ALSO PRESENT:

David Shawcroft, Civil Division Chief Deputy Attorney	Burt Harvey, Utah County Clerk/Auditor's Office
Kris Poulson, Utah County Assessor	Sally Leo, Utah County Clerk/Auditor's Office
Burt Garfield, Utah County Chief Deputy Assessor	Kevin Flanagan, Saints Peter and Paul Christian Church
Jim Stevens, Utah County Assessor's Office	Joel Christensen, Now I Can Foundation
Diane Garcia, Utah County Assessor's Office	Tracey Christensen, Now I Can Foundation
Clarissa Reeve, Utah County Assessor's Office	Alan Hill, Habitat for Humanity Utah County
Vicky Westergard, Utah County Clerk/Auditor's Office	

Commissioner Ivie called the meeting to order at 1:01 P.M. and welcomed those present. He noted the absence of Commissioner Ainge. 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 OCTOBER 29, 2019**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD NOVEMBER 5, 2019**
- 3. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD NOVEMBER 19, 2019**

Commissioner Lee made the motion to approve Agenda Item No's. 1-3. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

- 4. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 11/22/2019**

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

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

- 5. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE 11/22/2019**

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

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 41:800:0309. OWNER OF RECORD IS LISTED AS PARCELL, ANDREW. APPEAL #918-2019

Commissioner Lee made the motion to approve the petition as stated as Agenda Item No. 6. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

7. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR SAINTS PETER AND PAUL ORTHODOX CHRISTIAN CHURCH, SERIAL NO. 30:065:0082.

Per David Shawcroft, if the property was not in use on the lien date of January 1, 2019, the application should be denied for 2019.

Commissioner Lee made the motion to approve the application for 2020. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

8. ACCEPT (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION (dba SELF-HELP HOMES) RECEIVED AFTER THE STATE MANDATED MARCH 1ST DEADLINE, SERIAL NUMBER 30:047:0070.

9. ACCEPT (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS RECEIVED AFTER STATE MANDATED DEADLINE OF MARCH 1ST, SERIAL NUMBERS 14:004:0347, 34:602:0003 AND 34:602:0004.

Commissioner Ivie made the motion to accept the application as stated as Agenda Item No. 9. The motion was seconded by Commissioner Lee and carried with the following vote:

10. ACCEPT OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR NOW I CAN FOUNDATION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 1ST, SERIAL NUMBERS 54:277:0001, 54:277:0002, 54:277:0003, 54:277:0004, 54:277:0005, 54:277:00006, 21:005:0141 AND PERSONAL PROPERTY ACCOUNT NUMBER 88628.

11. ACCEPT OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HABITAT FOR HUMANITY TURNED IN AFTER THE STATE MANDATED DEADLINE OF MARCH 1ST, SERIAL NUMBERS 46:938:0001, 65:551:0005 AND 65:551:0006.

12. ACCEPT OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION RECEIVED AFTER THE MARCH 1ST MANDATED DEADLINE FOR COURAGE REINS, PERSONAL PROPERTY ACCOUNT 84976.

Commissioner Lee made the motion to accept the applications as stated as Agenda Item No's. 8-12. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

ACCEPTED

13. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION (dba SELF-HELP HOMES), SERIAL NUMBER 30:047:0070.

Commissioner Lee made the motion to deny the application as stated as Agenda Item No. 13. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

DENIED

14. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC., SERIAL NUMBERS 14:004:0347, 34:602:0003 AND 34:602:0004.

Commissioner Lee made the motion to approve the application for serial no. 34:602:0004 and to continue serial numbers 14:004:0347 and 34:602:0003 to the next monthly meeting. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED WITH EXCEPTION AND CONTINUATION

15. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR NOW I CAN FOUNDATION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 1ST, SERIAL NUMBERS 54:277:0001, 54:277:0002, 54:277:0003, 54:277:0004, 54:277:0005, 54:277:0006, 21:005:0141 AND PERSONAL PROPERTY ACCOUNT NUMBER 88628.

Per David Shawcroft, if the properties were not in use on the lien date of January 1, 2019, the application should be denied for 2019.

Commissioner Lee made the motion to approve the application for 2020 with the exception of serial number 54:277:0006. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED WITH EXCEPTION

16. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HABITAT FOR HUMANITY, SERIAL NUMBERS 46:938:0001, 65:551:0005 AND 65:551:0006.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 16. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

17. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR COURAGE REINS, PERSONAL PROPERTY ACCOUNT 84976.

Commissioner Lee made the motion to continue Agenda Item No. 17 to the next monthly meeting. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

CONTINUED

18. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR UTAH REGIONAL HOUSING, SERIAL NUMBERS 05:028:0019 AND 05:005:0008.

Commissioner Lee made the motion to continue Agenda Item No. 18 to the next monthly meeting. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

CONTINUED

19. APPROVE (OR DENY) 2019 APPLICATION FOR EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION (dba SELF-HELP HOMES), SERIAL NUMBERS 48:495:0071 AND 48:495:0085.

Commissioner Lee made the motion to approve the application as stated as Agenda Item No. 19. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

20. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WENDELL GIBBY, SERIAL NO'S 26:069:0049 AND 26:069:0053, GB ACCT. NO'S 486-2020 AND 487-2020 THAT WAS REMANDED BACK TO THE COUNTY BY THE UTAH STATE TAX COMMISSION

Commissioner Lee made the motion to deny the application as stated as Agenda Item No. 20. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

DENIED

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

AYE: William C. Lee
Nathan Ivie
NAY: None

There being no further business or public comment, the meeting adjourned at 1:34 P.M.

WILLIAM C. LEE, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
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