

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Tuesday, March 19, 2019 at 1:00 P.M.**

**PRESENT:** COMMISSIONER WILLIAM C. LEE, CHAIR  
COMMISSIONER TANNER AINGE, VICE-CHAIR  
COMMISSIONER NATHAN IVIE (*Electronically*)

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office	Lisa Hardman, property owner
Jim Stevens, Utah County Assessor's Office	Paul Hardman, property owner
Diane Garcia, Utah County Assessor's Office	Kelli Taylor, Church of Jesus Christ LDS
Peter A. Jeppsen, Utah County Assessor's Office	Erik Davis, Brigham Young University
Clarissa Reeve, Utah County Assessor's Office	Douglas Belliston, Brigham Young University
Andrea Allen, Utah County Recorder's Office	Allen Ash, Thanksgiving Point Institute
Amelia Powers, Utah County Clerk/Auditor's Office	Barbara Doxey, Mountainland Head Start
Burt Harvey, Utah County Clerk/Auditor's Office	Sonia Pineda, Mountainland Head Start
Sally Leo, Utah County Clerk/Auditor's Office	Morgan Fife, Seiler, Anderson, Fife & Marshall, LC
Vicky Westergard, Utah County Clerk/Auditor's Office	Mike Moore, FAE Holdings
Jason Wilson, Intermountain Healthcare	Whitney Wood, Bridle Up Hope, A Rachel Covey Fdn
Craig Carrier, Intermountain Healthcare	JP Hughes, Jones Hughes Heritage Foundation
James Wood, Intermountain Healthcare	Laura Twitchell, AF Community Presbyterian Church
Bentley Peay, Intermountain Healthcare	Ruth Broughton, AF Community Presbyterian Church
Christine Warden, Krishna Temple	Dale Broughton, AF Community Presbyterian Church
Kim Hansen, no information given	

Commissioner Lee called the meeting to order at 1:02 P.M. and welcomed those present. Commissioner Ivie participated electronically. Roberts Rules of Order were suspended intermittently during the meeting. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD  
FEBRUARY 26, 2019**

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

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie**  
**NAY: None**

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS  
REPORT, REPORT DATE 3/15/2019**

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

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie**  
**NAY: None**

APPROVED

**3. DENY (OR APPROVE) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:268:0003. OWNER OF RECORD IS LISTED AS TH PROPERTIES LLC. APPEAL #961-2018**

Burt Harvey stated the property owner was out of the country. He pointed out this is not an extraordinary circumstance and recommended denial.

**Commissioner Ainge made the motion to deny the petition as stated as Agenda Item No. 3. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

DENIED

**4. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:274:0071 FOR A FACTUAL ERROR. OWNER OF RECORD IS LISTED AS PACKARD, BRYCE & KAYLIE. APPEAL #971-2018.**

**Commissioner Ainge made the motion to approve the petition as stated as Agenda Item No. 4. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

APPROVED

**5. APPROVE (OR DENY) PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL ~~65:268:0003~~ (23:027:0060). OWNER OF RECORD IS LISTED AS IVIE, JIMMIE REY & LYNN REY (ET AL) APPEAL #972-2018.**

Burt Harvey explained the property owner died during the filing process. The surviving children have been dealing with her death and missed the filing deadline.

**Commissioner Ainge made the motion to approve the petition as stated as Agenda Item No. 5. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
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 55:330:0004 FOR A FACTUAL ERROR. OWNER OF RECORD IS LISTED AS PORTER, KRISTIN L (ET AL). APPEAL #973-2018.**

**Commissioner Ainge 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  
Tanner Ainge  
Nathan Ivie  
NAY: None**

APPROVED

**7. APPROVE (OR DENY) 2019 ANNUAL STATEMENTS FOR CONTINUED PROPERTY TAX EXEMPTION AS SPECIFIED IN BINDER.**

Vicky Westergard stated there are questions about the cellular towers on the roof for the Museum of Mormon Mexican History, Inc. She requested their 2019 annual statement be continued to next month's meeting.

**Commissioner Ainge made the motion to approve 2019 Annual Statements for continued property tax exemption status as specified in binder, with exception of Museum of Mexican Mormon History, Inc., as stated as Agenda Item No. 7. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

APPROVED WITH EXCEPTION

**8. APPROVE (OR DENY) 2019 CHARITY PLAN FOR MOUNTAINLAND COMMUNITY HEALTH CENTER.**

**9. APPROVE (OR DENY) 2019 CHARITY PLAN FOR COMMUNITY NURSING SERVICES.**

**10. APPROVE (OR DENY) 2019 CHARITY PLAN FOR PLANNED PARENTHOOD ASSOCIATION OF UT.**

**Commissioner Ainge made the motion to continue Agenda Item Nos. 8-10 to the next regularly scheduled meeting on April 30, 2019. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

CONTINUED

**11. DENY (OR APPROVE) 2018 INITIAL EXEMPTION APPLICATION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NO. 21:036:0017.**

Vicky Westergard stated the property was purchased in October 2018 and the application was not received until January 2019. She explained that BYU missed the deadline of filing within thirty days of the purchase.

**Commissioner Ainge made the motion to deny the 2018 Initial Property Tax Exemption Application, with the exception of approval of the 2019 Initial Property Tax Exemption Application, for Brigham Young University as stated as Agenda Item No. 11. The motion was seconded by Commissioner Lee and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
NAY: None**

DENIED WITH EXCEPTION

**12. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR OREM COMMUNITY CHURCH UNITED CHURCH OF CHRIST, SERIAL NO. 17:070:0051.**

**Commissioner Ainge made the motion to continue Agenda Item No. 12 to the next regularly scheduled meeting on April 30, 2019. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee**

Tanner Ainge  
Nathan Ivie  
NAY: None

CONTINUED

**13. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR IHC HEALTH SERVICES INC., SERIAL NOS. 49:653:0002, 26:051:0114, 26:051:0115, 26:051:0116, 27:016:0091: 27:016:0097, 27:016:0127, 27:016:0129 AND 66:404:0005.**

Vicky Westergard pointed out that parcel no. 27:016:0127 was not in the name of IHC Health Services Inc. and should be pulled.

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for IHC Health Services Inc., with the exception of Serial No. 27:016:0127, as stated as Agenda Item No. 13. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
NAY: None

APPROVED WITH EXCEPTION

**14. APPROVE (OR DENY) A 2019 INITIAL EXEMPTION APPLICATION FOR PROPERTY TAX FOR COMMUNITY PRESBYTERIAN, SERIAL NO. 40:009:0004.**

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for Community Presbyterian as stated as Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
NAY: None

APPROVED

**15. APPROVE (OR DENY) A 2019 APPLICATION FOR PROPERTY TAX EXEMPTION FOR CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NOS. 11:028:0096, 23:032:0079, 30:076:0113, 32:018:0349, 38:250:0022, 45:581:0241, 48:478:0401, 65:411:0230, 66:600:0001, AND 66:655:0001.**

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints as stated as Agenda Item No. 15. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
NAY: None

APPROVED

**16. APPROVE (OR DENY) 2019 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR JONES HUGHES HERITAGE FOUNDATION, SERIAL NO. 07:027:0021.**

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for Jones Hughes Heritage Foundation as stated as Agenda Item No. 16. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee

Tanner Ainge  
NAY: None

APPROVED

**17. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR THE RACHEL COVEY FOUNDATION (DBA BRIDLE UP HOPE), SERIAL NOS. 11:053:0014: 11:054:0159, 11:054:0174, AND 49:866:0002.**

Commissioner Ainge made the motion to continue Agenda Item No. 17 to the next regularly scheduled meeting on April 30, 2019. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

CONTINUED

**18. APPROVE (OR DENY) A 2019 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR HARINAM FESTIVA, INC., PERSONAL PROPERTY ACCOUNT NO. 11454.**

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for Harinam Festiva, Inc. as stated as Agenda Item No. 18. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED

**19. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR MOUNTAINLAND HEAD START, INC., SERIAL NO. 53:474:0002.**

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for Mountainland Head Start, Inc. as stated as Agenda Item No. 19. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED

**20. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR THANKSGIVING POINT INSTITUTE, INC., SERIAL NO. 53:573:0014 AND PERSONAL PROPERTY ACCOUNT NO. 96425.**

Vicky Westergard pointed out the property is in the name of Utah County, not Thanksgiving Point.

Commissioner Ainge made the motion to approve 2019 Initial Property Tax Exemption Application for Thanksgiving Point Institute, Inc., with the exception of Serial No. 53:573:0014, as stated as Agenda Item No. 20. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED WITH EXCEPTION

- 21. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR RURAL HOUSING CORPORATION, SERIAL NOS. 48:495:0072, 48:495:0073, 48:495:0074, 48:495:0075, 48:495:0076, 48:495:0077, 48:495:0078, 48:495:0079, 48:495:0080, 48:495:0081, 48:495:0082, 48:495:0083, 48:495:0084, 48:495:0085, 48:495:0086, 48:495:0087, 48:495:0088, 48:495:0089, 48:495:0090, 48:495:0091, 48:495:0092, 48:495:0093, 48:496:0094, 48:496:0095, 48:496:0096, 48:496:0097, 48:496:0098, 48:496:0099, 48:496:0100, 48:496:0101, AND 48:496:0102.**

Commissioner Ainge made the motion to strike Agenda Item No. 21. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

STRICKEN

- 22. APPROVE (OR DENY) TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2019 ON PARCEL 52:001:0006 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION**

Commissioner Ainge made the motion to approve the taxable status change as stated as Agenda Item No. 22. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED

- 23. APPROVE (OR DENY) TAXABLE STATUS CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2018 FORWARD ON PARCEL 30:004:0154 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION**

Commissioner Ainge made the motion to approve the taxable status change as stated as Agenda Item No. 23. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED

- 24. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR TAX YEAR 2018 FORWARD FOR SERIAL NO. 34:394:0007. OWNER IS LISTED AS LEWIS, ROBERT D & JULIA**

Commissioner Ainge made the motion to approve the taxable status change as stated as Agenda Item No. 24. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

APPROVED

**29. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:828:0016. OWNER IS LISTED AS CAMPBELL, TOM & SHAURI (ET AL)**

Commissioner Ainge made the motion to continue Agenda Item No. 29 to the next regularly scheduled meeting on April 30, 2019. The motion was seconded by Commissioner Ivie and carried with the following vote:

AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None

CONTINUED

**25. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 47:110:0006. OWNER IS LISTED AS 550 E STREET LLC**

**26. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:400:0012. OWNER IS LISTED AS REID, CHARLES (ET AL)**

**27. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:053:0004. OWNER IS LISTED AS CRAGUN, HELEN ANN**

**28. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:400:0004. OWNER IS LISTED AS HENDERSON, DAVID (ET AL)**

**30. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:053:0019. OWNER IS LISTED AS AUSTIN, JON W & KATHIE J**

**31. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY**

- RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 15:009:0034. OWNER IS LISTED AS ROWE, DAVID RONALD & JUDY LYNN**
- 32. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 44:005:0013. OWNER IS LISTED AS CREER, KENNETH B & SHIRLEY M**
- 33. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:400:0003. OWNER IS LISTED AS SUNDANCE VILLAGE HOLDINGS LLC**
- 34. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 15:038:0019. OWNER IS LISTED AS BBR INVESTMENT CO**
- 35. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 52:400:0005. OWNER IS LISTED AS HENDERSON, DAVID NELSON**
- 36. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2019 FOR SERIAL NO. 53:030:0005. OWNER IS LISTED AS WILLARD NELSON FAMILY PARTNERSHIP LLC (ET AL)**

Commissioner Ainge made the motion to approve the taxable status change as stated as Agenda Item Nos. 25-28 and 30-36. The motion was seconded by Commissioner Ivie and carried with the following vote:

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie**  
**NAY: None**

APPROVED

- 37. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR PATRIOT RIDGE LLC, SERIAL NO. 59:002:0126, GB ACCT. NO. 346-2019**

Diane Garcia sent an application in March 2017 due to a change of ownership with no response from the applicant. She also pointed out the property does not meet production requirements.

Commissioner Ainge made the motion to deny the application as stated as Agenda Item No. 37. The motion was seconded by Commissioner Ivie and carried with the following vote:

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie**  
**NAY: None**

DENIED

**38. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR HARDMAN, LISA E & PAUL WALKER, SERIAL NOS. 58:005:0049 & 58:005:0050, GB ACCT. NOS. 489-2019 & 490-2019**

Diane Garcia sent out applications due to a change in legal description in 2014. There were applications sent out again late 2017, but not received back until early 2018. Diane denied them for not meeting production requirements.

**Commissioner Ainge made the motion to deny the application as stated as Agenda Item No. 38. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
NAY: Nathan Ivie**

DENIED

**39. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR FAE HOLDINGS 364974R, LLC, SERIAL NOS & GB ACCTS AS LISTED (Continued from February 26, 2019 meeting)**

Morgan Fife, attorney for FAE Holdings, reiterated the same argument from last month's meeting. He stated the owners did not receive their due process for not being statutory noticed. The Commissioners expressed their belief that the question of due process had been satisfied with today's and last month's meeting. There was additional discussion between all parties.

**Commissioner Ainge made the motion to deny the application as stated as Agenda Item No. 39. The motion was seconded by Commissioner Ivie and carried with the following vote:**

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

DENIED

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

**AYE: William C. Lee  
Tanner Ainge  
Nathan Ivie  
NAY: None**

There being no further business or public comment, the meeting adjourned at 3:44 P.M.

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WILLIAM C. LEE, Commission Chair

ATTEST:

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AMELIA A. POWERS  
Utah County Clerk/Auditor