

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, April 30, 2019 at 1:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER NATHAN IVIE

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	R. Scott Acton, Community Nursing Services
Kris Poulson, Utah County Assessor's Office	Ari Farahani, Planned Parenthood Association of Utah
Burt Garfield, Utah County Assessor's Office	Hilary Hungerford, Orem Community Church
Jim Stevens, Utah County Assessor's Office	Brad Bishop, Rural Housing Corporation
Peter A. Jeppsen, Utah County Assessor's Office	Kye Miner, Intermountain Healthcare
Diane Garcia, Utah County Assessor's Office	Kyle Hansen, Intermountain Healthcare
Lisa K. Nielson, Utah County Assessor's Office	Craig Carrier, Intermountain Healthcare
Andrea Allen, Utah County Recorder's Office	Jason Wilson, Intermountain Healthcare
Burt Harvey, Utah County Clerk/Auditor's Office	Francis Gibson, Intermountain Healthcare
Sally Leo, Utah County Clerk/Auditor's Office	Karen Parker, Shooters Soccer Club
Vicky Westergard, Utah County Clerk/Auditor's Office	Mike Parker, Shooters Soccer Club
Fernando R. Gomez, Museum of Mormon History	Michelle Hardman, Mission at Alpine Rehab

Commissioner Lee called the meeting to order at 1:37 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 MARCH 19, 2019

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

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

APPROVED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD APRIL 2, 2019

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

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

APPROVED

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 4/26/2019

4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE 4/26/2019

Commissioner Ivie made the motion to approve Agenda Item Nos. 3-4. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee

Nathan Ivie
NAY: None

APPROVED

5. (APPROVE) OR DENY PROPERTY TYPE CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL FOR TAX YEAR 2019 ON PARCEL 12:035:0152 BASED ON APPLICATION AND ACCOMPANYING DOCUMENTATION

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

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

6. (APPROVE) OR DENY TAXABLE STATUS CHANGE TO PRIMARY RESIDENTIAL FOR THE TAX YEAR 2019 ON PARCEL 65:104:0425 BASED ON APPLICATION FOR PRIMARY RESIDENTIAL EXEMPTION AND ACCOMPANYING DOCUMENTATION

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

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

7. 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) (continued from March 19, 2019)

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 7. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

8. 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. 52:342:0010. OWNER IS LISTED AS NATHAN AND KYLEE MIDDLETON FAMILY TRUST

Commissioner Ivie made the motion to approve the taxable status change as stated as Agenda Item No. 8. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

9. APPROVE (OR DENY) 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR MUSEUM OF MORMON MEXICAN HISTORY, INC., SERIAL NO. 19:071:0032 (continued from March 19, 2019).

Paul Jones reminded the commissioners to decide whether the commercial antennas were being exclusively used for an exempt purpose or a separate part of the building and determine a percentage for taxable purposes. Peter Jeppsen came in later and stated the percentage as 31.

Commissioner Ivie made the motion to approve Agenda Item No. 9 as a dedicated percentage. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

10. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR THE RACHEL COVEY FOUNDATION, SERIAL NOS. 11:053:0014, 11:054:0159; 11:054:0174, AND 49:866:0002 (continued from March 19, 2019)

Vicky Westergard reminded the commissioners there was a question about the greenbelt eligibility and the rollback taxes. No representative for the Rachel Covey Foundation attended to answer questions. In a previous meeting with Commissioner Ainge, Paul stated they had discussed the applicant would have to qualify for both greenbelt and exemption status and for every year of eligibility, a year of rollback taxes would be removed. After the fifth year, there would be no outstanding rollback taxes or greenbelt requirements.

Commissioner Ivie made the motion to approve 2019 Initial Property Tax Exemption Application for Rachel Covey Foundation as stated as Agenda Item No. 10. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

11. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR RURAL HOUSING DEVELOPMENT 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, 48:495:0086, 48:495:0087, 48:495:0088, 48:495:0089, 48:496:0090, 48:496:0091, 48:496:0092, 48:496:0093, 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 Ivie made the motion to approve 2019 Initial Property Tax Exemption Application for Rural Housing Corporation, with the exception of Serial No. 48:495:0075 which was stricken, as stated as Agenda Item No. 11. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED 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 (continued from March 19, 2019).

Commissioner Ivie made the motion to approve 2019 Initial Property Tax Exemption Application for Orem Community Church United Church of Christ as stated as Agenda Item No. 12. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

**13. APPROVE (OR DENY) 2019 CHARITY PLAN FOR ALPINE VALLEY CARE CENTER
(continued from March 19, 2019).**

Commissioner Ivie made the motion to approve the 2019 Charity Plan for Alpine Valley Care Center as stated as Agenda Item No. 13. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

**14. APPROVE (OR DENY) 2019 CHARITY PLAN FOR COMMUNITY NURSING SERVICES
(continued from March 19, 2019)**

Commissioner Ivie made the motion to approve the 2019 Charity Plan for Community Nursing Services as stated as Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

**15. APPROVE (OR DENY) 2019 CHARITY PLAN FOR MOUNTAINLAND COMMUNITY
HEALTH CENTER (continued from March 19, 2019)**

Commissioner Ivie made the motion to continue Agenda Item No. 15 to the next regularly scheduled meeting on May 21, 2019. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

CONTINUED

**16. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR THE
CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF
LATTER-DAY SAINTS, SERIAL NOS. 65:200:0102 AND 34:627:0001.**

Commissioner Ivie 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. 16. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

19. ACCEPT (OR DENY) LATE FILED 2019 CHARITY PLAN FOR IHC HEALTH SERVICES, INC RECEIVED AFTER THE MARCH 1, 2019 DEADLINE.
21. ACCEPT (OR DENY) LATE FILED 2019 ANNUAL STATEMENT FOR ANDREW SNIDER (ET AL) DBA: SPANISH FORK CONGREGATION OF JEHOVAH’S WITNESSES RECEIVED AFTER MARCH 1, 2019 DEADLINE, SERIAL NO. 41:177:0011.
23. ACCEPT (OR DENY) LATE FILED 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR ROSE EDUCATION FOUNDATION RECEIVED AFTER DEADLINE OF MARCH 1, 2019, PERSONAL PROPERTY ACCOUNT NO. 55989.
25. ACCEPT (OR DENY) LATE FILED 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR RURAL WATER ASSOCIATION RECEIVED AFTER MARCH 1, 2019 DEADLINE, SERIAL NO. 51:290:0008 AND PERSONAL PROPERTY ACCOUNT NO. 43319.
27. ACCEPT (OR DENY) LATE FILED 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS RECEIVED AFTER THE MARCH 1, 2019 DEADLINE, SERIAL NO. 41:852:0235.
29. ACCEPT (OR DENY) LATE FILED 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR HURST WOOD EDUCATION FOUNDATION (DBA CLEAR HORIZON ACADEMY) RECEIVED AFTER THE MARCH 1, 2019 DEADLINE, SERIAL NO. 19:036:0084 AND PERSONAL PROPERTY ACCOUNT NO. 65837.
31. ACCEPT (OR DENY) LATE FILED 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR INTERMOUNTAIN HEALTHCARE SERVICES, INC. RECEIVED AFTER THE MARCH 1, 2019 DEADLINE, SERIAL NO. 58:021:0178.
33. ACCEPT (OR DENY) LATE FILED 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR INTERMOUNTAIN HEALTHCARE HEALTH SERVICES, INC. RECEIVED AFTER THE MARCH 1, 2019 DEADLINE, SERIAL NOS. 19:062:0065, 19:063:0092, 19:063:0093, 19:063:0094, 21:005:0192 AND 57:099:0001.
35. ACCEPT (OR DENY) LATE FILED 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR SHOOTERS SOCCER CLUB RECEIVED AFTER THE MARCH 1, 2019 DEADLINE, SERIAL NO. 25:036:0046.

Commissioner Ivie made the motion to accept the late filed petitions as stated as Agenda Item Nos. 19, 21, 23, 25, 27, 29, 31, 33 and 35. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

ACCEPTED

20. APPROVE (OR DENY) 2019 CHARITY PLAN FOR IHC HEALTH SERVICES, INC.

Jason Miller and Kye Miner, representatives of Intermountain Healthcare, stated IHC had gifted \$268 million in 2018, which equated to assisting 30,999 individuals in the community with charitable care and financial assistance.

Commissioner Ivie made the motion to approve the 2019 Charity Plan for IHC Health Services, Inc. as stated as Agenda Item No. 20. 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 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, INC. AS SPECIFIED IN BINDER.

18. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR INTERMOUNTAIN HEALTHCARE HEALTH SERVICES, INC., SERIAL NO. 27:016:0180

32. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR INTERMOUNTAIN HEALTHCARE HEALTH SERVICES, INC., SERIAL NO. 58:032:0178

34. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR INTERMOUNTAIN HEALTHCARE HEALTH SERVICES, INC., SERIAL NOS. 19:062:0065, 19:063:0092, 19:063:0093, 19:063:0094, 21:005:0192, AND 57:009:0001.

Commissioner Ivie made the motion to approve Agenda Item Nos. 17, 18, 32 and 34. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie

NAY: None

APPROVED

22. APPROVE (OR DENY) 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SNIDER, ANDREW (ET AL), SERIAL NO. 41:177:0011.

Commissioner Ivie made the motion to approve Agenda Item No. 22. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie

NAY: None

APPROVED

24. APPROVE (OR DENY) 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR ROSE EDUCATION FOUNDATION AND PERSONAL PROPERTY ACCOUNT NO. 55989.

Commissioner Ivie made the motion to approve Agenda Item No. 24. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie

NAY: None

APPROVED

26. APPROVE (OR DENY) 2019 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR RURAL WATER ASSOCIATION, SERIAL NO. 41:290:0008 AND PERSONAL PROPERTY ACCOUNT NO. 43319.

Commissioner Ivie made the motion to approve Agenda Item No. 26. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie

NAY: None

APPROVED

28. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR THE CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NO. 41:852:0235.

38. APPROVE (OR DENY) 2019 PROPERTY TAX EXEMPTION FOR THE CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NOS. 58:034:0666 AND 58:034:0667.

Commissioner Ivie made the motion to approve Agenda Item Nos. 28 and 38. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

30. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR HURST WOOD EDUCATION FOUNDATION (DBA CLEAR HORIZON ACADEMY), SERIAL NO. 19:036:0084 AND PERSONAL PROPERTY ACCOUNT NO. 65837.

Commissioner Ivie made the motion to approve Agenda Item No. 30. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

36. APPROVE (OR DENY) 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR SHOOTERS SOCCER CLUB, SERIAL NO. 25:036:0046.

There was a lengthy discussion between Mike and Karen Parker, owners of Shooters Soccer Club, Commissioners Lee and Ivie, Paul Jones, Vicky Westergard and Burt Harvey. The primary focus was whether Shooters Soccer Club met the criteria for charitable purpose of providing a common good / a significant service to others without immediate expectation of material reward. There was also conversation about the percentage of children who were not required to pay a fee, the benefit given and the criteria for their selection. Commissioner Ivie strongly emphasized to Mike Parker that he would need to provide more details of each individual and the charitable benefit given by the organization.

Commissioner Ivie made the motion to approve Agenda Item No. 36 as a percentage exemption directly related to the building, the community park and the associated facilities. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

37. REVOKE TAX EXEMPT STATUS AS SPECIFIED, PROPERTIES THAT SOLD, ORGANIZATIONS THAT FAILED TO REAPPLY, ORGANIZATIONS WHOSE 501(c)(3) WAS REVOKED BY THE INTERNAL REVENUE SERVICE AND THOSE REQUESTED BY THE ORGANIZATION (See attached list).

Commissioner Ivie made the motion to revoke the tax-exempt statuses as specified in Agenda Item No. 37. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie

NAY: None

REVOKED

39. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NO. 20:072:0037.

Commissioner Ivie made the motion to approve Agenda Item No. 39. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

APPROVED

40. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR NILSSON, LOYAL DOUGLAS & RENAE R, SERIAL NOS. 51:231:0026 & 51:231:0027, GB ACCT. NOS. 520-2019 & 521-2019

Diane Garcia stated the applicants were not meeting production requirements. Diane made an onsite visit and observed the area being used for hardscaping with piles of gravel and rocks. They were no longer growing and selling their own trees, but purchasing them from another nursery and just moving and planting them for customers.

Commissioner Ivie made the motion to deny the application as stated as Agenda Item No. 40. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Nathan Ivie
NAY: None

DENIED

Commissioner Ivie made the motion to adjourn. The motion was seconded by Commissioner Lee 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 2:38 P.M.

WILLIAM C. LEE, Commission Chair

ATTEST:

AMELIA A. POWERS
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