

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, January 16, 2020 at 11:00 A.M.**

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

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Anthony Loubet, Utah County Attorney's Office  
Adam Beck, Utah County Attorney's Office  
Jim Stevens, Utah County Assessor's Office  
Peter A. Jeppsen, Utah County Assessor's Office  
Paulette Stetser, Utah County Assessor's Office  
Diane Garcia, Utah County Assessor's Office  
Burt Garfield, Utah County Chief Deputy Assessor  
Andrea Allen, Utah County Recorder's Office

Vicky Westergard, Utah County Clerk/Auditor's Office  
Burt Harvey, Utah County Clerk/Auditor's Office  
Sally Leo, Utah County Clerk/Auditor's Office  
Shannon Dalley, PCHA/URH  
Robert Vernon, PCHA/URH  
Sonia Pineda, Mountainland Head Start  
Lance Merrell, Mountainland Head Start  
Adam Hendrickson, American Heritage School

Commissioner Ainge called the meeting to order at 11:02 A.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD  
DECEMBER 17, 2019**

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

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

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS  
REPORT, REPORT DATE 1/14/2020**

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

APPROVED

**3. ADOPT AN ORDER CALLING FOR SPECIAL MEETINGS OF THE BOARD OF  
EQUALIZATION, UTAH COUNTY, UTAH, FOR JANUARY 28, 2020 AT 3:00 PM,  
MARCH 26, 2020 AT 11:00 AM AND APRIL 30, 2020 AT 11:00 AM IN THE UTAH  
COUNTY ADMINISTRATION BUILDING, 100 EAST CENTER STREET, ROOM #1400,  
PROVO, UTAH, 84606, PURSUANT TO UTAH CODE SECTION 17-53-205**

Commissioner Lee made the motion to adopt an order calling for special meetings of the Board of Equalization as stated as Agenda Item No. 3. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

ADOPTED

**4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 51:390:0008. OWNER OF RECORD IS LISTED AS BIRD, KAMI SU. APPEAL #928-2019**

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

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

DENIED

**5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 43:258:0001, 43:258:0002, 43:258:0003, 43:258:0004, 43:258:0005, 43:258:0006, 43:258:0007, 43:258:0008 & 43:258:0009. OWNER OF RECORD IS LISTED TCG INC. APPEAL #929-2019**

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

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

APPROVED WITH EXCEPTION

**6. APPROVE OR DENY 2019 NEW PROPERTY TAX EXEMPTION APPLICATION FOR MOUNTAINLAND HEAD START, INC. SERIAL NUMBERS 23:043:0066 AND A PORTION OF 23:043:0057 AND 23:043:0058 (COMBINED INTO SERIAL NUMBER 23:043:0106 FOR 2020).**

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

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

APPROVED

**7. APPROVE OR DENY 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC., SERIAL NUMBER 14:004:0222.**

**8. APPROVE (OR DENY) 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC., SERIAL NUMBERS 14:004:0347 AND 34:602:0003 (Continued from November 26, 2019 and December 17, 2019 meetings).**

The Board wanted to review the decision made on a different parcel owned by American Heritage Schools, Inc. in a prior year. The Board wanted to understand the parameters for that decision.

**Commissioner Lee made the motion to continue Agenda Item No's. 7-8 to next month's meeting. The motion was seconded by Commissioner Ivie and carried with the following vote:**

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

CONTINUED

**9. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR COURAGE REINS, PERSONAL PROPERTY ACCOUNT 84976 (Continued from November 26, 2019 and December 17, 2019 meetings).**

**Commissioner Ivie made the motion to waive the appearance requirement of the applicant and approve the application as stated as Agenda Item No. 9. The motion was seconded by Commissioner Lee and carried with the following vote:**

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

APPROVED

**10. APPROVE OR DENY 2019 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR UTAH REGIONAL HOUSING, SERIAL NUMBERS 05:028:0019 AND 05:005:0008 (Continued from November 26, 2019 and December 17, 2019 meetings).**

Robert Vernon of Provo City Housing Authority/Utah Regional Housing came forward to state their Board had decided last night to approve low income housing on serial number 05:005:0008 in which a vacant restaurant is currently occupying the space. He gave no timetable for demolition/construction on the site. The application for serial number 05:028:0019 was withdrawn due to ownership in the name of Provo Housing Authority.

**Commissioner Lee made the motion to approve the application for 2019 and 2020 for serial number 05:005:0008 and to strike serial number 05:028:0019 as stated as Agenda Item No. 10. The motion was seconded by Commissioner Ivie and carried with the following vote:**

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

APPROVED WITH EXCEPTION

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

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

There being no further business or public comment, the meeting adjourned at 12:39 P.M.

---

Tanner Ainge, Commission Chair

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH  
MINUTES – January 16, 2020  
Page 4

ATTEST:

---

AMELIA POWERS GARDNER  
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