

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, February 13, 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  
Burt Garfield, Utah County Chief Deputy Assessor  
Clarissa Reeve, Utah County Assessor's Office  
Lisa Nielson, Utah County Assessor's Office  
Paulette Stetser, Utah County Assessor's Office  
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  
Adam Hendrickson, American Heritage Schools  
Chase Hale, American Heritage Schools  
Michael Sean Covey, Rachel Covey Foundation

Commissioner Ainge called the meeting to order at 11:00 A.M. and welcomed those present. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JANUARY 16, 2020**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JANUARY 28, 2020**

Commissioner Ivie made the motion to approve Agenda Item No's. 1-2. 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. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 2/11/2020**

Commissioner Lee made the motion to approve 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

APPROVED

- 4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 59:143:0004. OWNER OF RECORD IS LISTED AS NELSON, JERALD L & CRAIG S (ET AL). APPEAL #930-2019**

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

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

NAY: None

DENIED

**5. APPROVE OR DENY 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC., SERIAL NUMBER 14:004:0222 (Continued from January 16, 2020 meeting).**

Chase Hale of American Heritage Schools admitted there are no immediate plans for this parcel due to an asbestos issue in the house.

**Commissioner Lee made the motion to deny the 2020 Initial Property Tax Exemption Application for American Heritage Schools, Inc. 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

DENIED

**6. 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, December 17, 2019 and January 16, 2020 meetings).**

Chase Hale of American Heritage Schools stated these parcels are used for overflow parking. There was a discussion between the Board and Mr. Hale on ways the school could more easily meet the qualifications for a tax exemption. A large part of the discussion centered around combining multiple parcels into one larger parcel. However, Deputy Attorney Paul Jones wanted to clarify that any ideas or thoughts that were discussed by the Board in this regard may not necessarily be in harmony with the school's long-term plans or city building ordinances. He stated this discussion should not be construed as advice from the Board to the school on how to proceed in the future.

**Commissioner Lee made the motion to approve 2019 Initial Property Tax Exemption Application for American Heritage Schools, Inc. as stated as Agenda Item No. 6. The motion was seconded by Commissioner Ivie and carried with the following vote:**

AYE: Tanner Ainge  
Nathan Ivie  
William C. Lee

NAY: None

APPROVED

**7. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR RACHEL COVEY FOUNDATION, SERIAL NUMBERS 11:053:0014, 11:054:0159, 11:054:0174, 49:866:0002.**

Michael Sean Covey, executive director of the Rachel Covey Foundation, stated that these parcels are qualifying under the greenbelt requirements per last year's approval/ruling.

**Commissioner Lee made the motion to approve 2020 Annual Statement for Continued Property Tax Exemption for Rachel Covey Foundation as stated as Agenda Item No. 7. The motion was seconded by Commissioner Ivie and carried with the following vote:**

AYE: Tanner Ainge  
Nathan Ivie  
William C. Lee

NAY: None

APPROVED

**8. APPROVE OR DENY 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RACHEL COVEY FOUNDATION, SERIAL NUMBER 11:054:0451.**

Michael Sean Covey explained that this parcel was mistakenly missed last year. It was determined that it would also have to qualify for both greenbelt and exemption status within the same time frame as the previous parcels discussed in Agenda Item No. 7.

**Commissioner Lee made the motion to approve 2020 Initial Property Tax Exemption Application for Rachel Covey Foundation as stated as Agenda Item No. 8. The motion was seconded by Commissioner Ivie and carried with the following vote:**

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

APPROVED

**9. APPROVE OR DENY 2020 ANNUAL STATEMENTS FOR CONTINUED PROPERTY TAX EXEMPTION AS SPECIFIED IN LIST OF ANNUAL STATEMENTS NO. 2020-1.**

**Commissioner Ivie made the motion to approve 2020 Annual Statements for Continued Property Tax Exemption as specified in list of Annual Statements No. 2020-1 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

**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 11:44 A.M.

ATTEST:

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Tanner Ainge, Commission Chair

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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