

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, March 12, 2020 at 11:00 A.M.

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

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Michael Zander, Key Radio
Anthony Loubet, Utah County Attorney's Office	Tracey Christensen, Now I Can Foundation
Clarissa Reeve, Utah County Assessor's Office	Karrie Galloway, Planned Parenthood Association of Utah
Paulette Stetser, Utah County Assessor's Office	Russell DePew, Heritage Schools, Inc.
Burt Harvey, Utah County Clerk/Auditor's Office	Kelli Taylor, The Church of Jesus Christ of Latter-Day Saints
Sally Leo, Utah County Clerk/Auditor's Office	Joe Cowley, The Church of Jesus Christ of Latter-Day Saints
Michelle Hardman, Alpine Valley Care Center	Dean Barney, The Church of Jesus Christ of Latter-Day Saints
Brad Bishop, Self-Help Homes	Merrilee Boyack, Abortion-Free Utah
R. Scott Acton, Community Nursing Services	Diane Fisher, Abortion-Free Utah
Barbara Brewer, Utah County resident	Suzanne Mann, Abortion-Free Utah

Commissioner Lee called the meeting to order at 11:03 A.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 FEBRUARY 13, 2020

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: Nathan Ivie
William C. Lee
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE 3/6/2020

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: Nathan Ivie
William C. Lee
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE 3/6/2020

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

AYE: 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 PARCELS 39:197:0001, 41:482:0001, 41:482:0002, 41:482:0005 & 41:482:0006. OWNER OF RECORD IS LISTED AS FIBERNET BUSINESS PARK LLC. APPEAL #931-2019**

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: Nathan Ivie
William C. Lee
NAY: None

DENIED

- 5. APPROVE OR DENY THE 2019 MARKET VALUE ADJUSTMENTS PER UTAH TAX CODE 59-2-1004.6 FOR 48 UNITS IN THE NORTH CANYON CONDOMINIUMS. PARCEL NUMBERS AND OWNERS IN ATTACHED LIST**

Commissioner Ivie made the motion to approve the 2019 Market Value Adjustments per Utah Tax Code 59-2-1004.6 for 48 units in the North Canyon Condominiums as stated as Agenda Item No. 5. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Nathan Ivie
William C. Lee
NAY: None

APPROVED

- 6. APPROVE OR DENY REQUEST FOR REVIEW BY UTAH COUNTY ASSESSOR TO CHANGE TAXABLE STATUS FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL FOR THE YEAR 2020 FOR SERIAL NO. 51:506:0003. OWNER IS LISTED AS OREM RIVER HOUSE**

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

AYE: Nathan Ivie
William C. Lee
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 2020 FOR SERIAL NO. 53:580:0002. OWNER IS LISTED AS MAPLE RETREAT LLC**

Commissioner Ivie made the motion to continue Agenda Item No. 6 to the next regularly scheduled meeting on March 26, 2020. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Nathan Ivie
William C. Lee
NAY: None

CONTINUED

- 8. APPROVE OR DENY 2020 CHARITY PLAN FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, INC.**

17. APPROVE OR DENY 2020 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, INC., SERIAL NUMBER 38:173:0002

Russ DePew of Heritage Behavioral Health Systems, Inc. explained the charity plan and the 2020 application is for a youth transitional program/home.

Commissioner Ivie made the motion to approve the 2020 Charity Plan and Application for Property Tax Exemption for Heritage Behavioral Health Systems, Inc. as stated as Agenda Item No's. 8 and 17. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

9. APPROVE OR DENY 2020 CHARITY PLAN FOR MOUNTAINLANDS COMMUNITY HEALTH CENTER.

Commissioner Ivie made the motion to waive the appearance requirement and approve the 2020 Charity Plan for Mountainlands Community Health Center as stated as Agenda Item No. 9. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

10. APPROVE OR DENY 2020 CHARITY PLAN FOR ALPINE VALLEY CARE CENTER.

Michelle Hardman of Alpine Valley Care Center explained they are a skilled nursing facility and provide students of certified nursing programs (BYU, MATC and Rocky Mountain Certified Nursing schools) with on-site training.

Commissioner Ivie made the motion to approve the 2020 Charity Plan for Alpine Valley Care Center as stated as Agenda Item No. 10. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

11. APPROVE OR DENY 2020 CHARITY PLAN FOR COMMUNITY NURSING SERVICES.

Scott Acton of Community Nursing Services said they provide services such as in-home and hospice nursing care, Senior Wish and other programs.

Commissioner Ivie made the motion to approve the 2020 Charity Plan for Community Nursing Services as stated as Agenda Item No. 11. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

12. APPROVE OR DENY 2020 CHARITY PLAN FOR PLANNED PARENTHOOD ASSOCIATION OF UTAH.

Karrie Galloway, CEO of Planned Parenthood Association of Utah, stated that they had provided 6,258 residents of Utah County with family planning services.

Commissioner Ivie made the motion to approve the 2020 Charity Plan for Planned Parenthood Association of Utah as stated as Agenda Item No. 12. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Nathan Ivie
NAY: William C. Lee

FAILED

The BOE made the following findings regarding Agenda Item No. 12:

With the question whether Standards IV and V are met, Standard IV requires that the policies of the organization integrate and reflect the public interest. Planned Parenthood's services as an organization do not reflect the public interest of the residents of Utah County. We have sent several children to Planned Parenthood to obtain birth control pills and they were handled over with no attempt to contact parents. There was no attempt to notify the parents at all and the thirteen-year old girls who went were Type 1 diabetic. This does not align with the public interest of Utah County. Virtually every parent in the county would want to know if their little girl was being given hormonal birth control that could have serious, even life-threatening, impacts. Also, the comments to Standard IV and in Standard V are referenced made to "gifts" of the organization. Planned Parenthood calculates their "gift" at over \$400,000 in services. However, they fail to calculate the cost of their organization to the community. By the last statistics I have seen, approximately 379 babies from Utah County mothers per year are killed in Planned Parenthood facilities. Noting, not the one here, but they are part of referrals and sending them. How do we value their lives? How to calculate what they would have contributed to Utah County and to other communities? If we are calculating value and so called "gifts", we would argue that the value of 379 Utah County residents per year is incalculable and completely eclipses the \$400,000 in services rendered. The cost of their services is far too great.

13. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AS SPECIFIED IN ATTACHED LIST.

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

AYE: Nathan Ivie
William C. Lee
NAY: None

STRICKEN

14. APPROVE OR DENY 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BIBLICAL MINISTRIES WORLDWIDE, SERIAL NO. 21:041:0176.

Mike Zander representing Biblical Ministries Worldwide explained that this is small parcel in which their storage unit is located on.

Commissioner Ivie made the motion to approve the 2020 Application for Property Tax Exemption for Biblical Ministries Worldwide as stated as Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Nathan Ivie
William C. Lee
NAY: None

APPROVED

15. APPROVE OR DENY 2020 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR NOW I CAN FOUNDATION, SERIAL NO. 54:277:0006.

Tracey Christensen of Now I Can Foundation stated this building is used for treating and providing physical therapy services to children with disabilities.

Commissioner Ivie made the motion to approve the 2020 Application for Property Tax Exemption for Now I Can Foundation as stated as Agenda Item No. 15. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

16. APPROVE OR DENY 2020 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBERS 48:500:0039, 48:500:0040, 48:516:0060, 48:516:0061, 48:516:0062, 48:516:0063, 48:516:0064, 48:516:0065, 48:516:0066 AND 30:047:0070.

There was a discussion between Brad Bishop of Rural Housing Development Corporation, the attorneys and the Board. However, the Board had questions for Vicky Westergard of the Utah County Clerk/Auditor's Office, who was not in attendance.

Commissioner Ivie made the motion to continue Agenda Item No. 16 to the next regularly scheduled meeting on March 26, 2020. The motion was seconded by Commissioner Lee and carried with the following vote:

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

CONTINUED

18. APPROVE OR DENY 2020 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS 11:028:0070, 35:750:0001, 41:917:0001, 58:040:0533; CORPORATION OF THE PRESIDING BISHOPRIC OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS 58:038:0051, 58:039:0026, 58:041:0234, 58:039:0027 AND 58:039:0025

Kelli Taylor and Dean Barney representing the Church of Jesus Christ of Latter-Day Saints came forward to answer questions from the Board.

Commissioner Ivie made the motion to approve the 2020 Application for Property Tax Exemption for the Church of Jesus Christ of Latter-Day Saints and Corporation of the Presiding Bishopric of the Church of Jesus Christ of Latter-Day Saints as stated as Agenda Item No. 18. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

19. APPROVE OR DENY 2020 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC, SERIAL NUMBER 14:004:0338 AND PERSONAL PROPERTY ACCOUNT NUMBER 50465.

Commissioner Ivie made the motion to waive the appearance requirement and approve the 2020 Application for Property Tax Exemption for American Heritage Schools, Inc as stated as Agenda Item No. 19. The motion was seconded by Commissioner Lee and carried with the following vote:

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

There being no further business or public comment, the meeting adjourned at 11:57 A.M.

Tanner Ainge, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
Utah County Clerk/Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary