

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, April 30, 2020 at 11:00 A.M.

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

ALSO PRESENT (*Electronically*):

Paul Jones, Utah County Attorney's Office	Brad Bishop, Self-Help Homes
Anthony Loubet, Utah County Attorney's Office	Jason Wilson, Intermountain Healthcare
Vicky Westergard, Utah County Clerk/Auditor's Office	Francis Gibson, Intermountain Healthcare
Jim Stevens, Utah County Assessor's Office	Kyle Hansen, Intermountain Healthcare
Peter Jeppsen, Utah County Assessor's Office	Bentley Peay, Intermountain Healthcare
Clarissa Reeve, Utah County Assessor's Office	Karrie Galloway, Planned Parenthood Association
Thayle Wilkins, Utah County Assessor's Office	Allen Ash, Thanksgiving Point Institute, Inc.
Paulette Stetser, Utah County Assessor's Office	Lorenzo Tibbets, no information given

ALSO PRESENT (*In Person*):

Ezra Nair, Utah County Commission Office	Burt Harvey, Utah County Clerk/Auditor's Office
Justin Anderson, Utah County Clerk/Auditor's Office	Sally Leo, Utah County Clerk/Auditor's Office

Commissioner Ainge called the meeting to order at 11:04 A.M. and welcomed those present. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD MARCH 12, 2020 (Continued from the April 16, 2020 meeting)**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD APRIL 16, 2020**

Commissioner Ainge stated he did not agree with the findings in the minutes of the March meeting.

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 NOTICE OF CANCELLATION OF MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR MARCH 26, 2020 (Continued from the April 16, 2020 meeting)**

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

APPROVED

- 4. 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 (Continued from March 12, 2020 and April 16, 2020 meetings)**

Commissioner Ivie made the motion to strike 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

STRICKEN

- 5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 58:002:0026, 58:002:0053, 58:002:0055, 58:002:0165 & 58:002:0166. OWNER OF RECORD IS LISTED AS TRANSWEST PTM PROPERTIES & AMY ROBERTS. APPEAL #936-2019 (Continued from April 16, 2020 meeting)**
- 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 05:064:0018. OWNER OF RECORD IS LISTED AS LINES, LEON L & JEANETTE L. APPEAL #937-2019 (Continued from April 16, 2020 meeting)**

Board members need more information about these petitions before making decisions.

Commissioner Lee made the motion to continue Agenda Item No's. 5-6 to the next regularly scheduled meeting on June 4, 2020. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

CONTINUED

- 7. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR CHARITABLE ORGANIZATIONS AS SPECIFIED IN ATTACHED LIST AND ATTACHED CONTINUED STATEMENTS (Continued from April 16, 2020 meeting).**
- 8. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR EDUCATIONAL ORGANIZATIONS AS SPECIFIED IN THE ATTACHED LIST AND ATTACHED FORMS (Continued from April 16, 2020 meeting).**
- 9. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR RELIGIOUS ORGANIZATIONS AS SPECIFIED IN THE ATTACHED LIST AND ATTACHED FORMS (Continued from April 16, 2020 meeting).**

Commissioner Ivie made the motion to approve Agenda Item No's. 7-9. 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 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION BY ROSE EDUCATION FOUNDATION, PERSONAL PROPERTY ACCOUNT 55989. CONTINUING STATEMENT IS INCOMPLETE (Continued from April 16, 2020 meeting).

Vicky Westergard explained that a previous application was mailed in. She twice requested a new application, but no response was received.

Commissioner Lee made the motion to deny the 2020 Annual Statement for Continued Property Tax Exemption by Rose Education Foundation 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

DENIED

11. REVOKE TAX EXEMPT STATUS AS SPECIFIED, REQUESTED BY THE ORGANIZATION, AND ORGANIZATIONS THAT FAILED TO REAPPLY (See attached list) (Continued from April 16, 2020 meeting).

Commissioner Ivie made the motion to revoke tax exempt status as specified, requested by the organization and organizations that failed to reapply as stated as Agenda Item No. 11. The motion was seconded by Commissioner Lee and carried with the following vote:

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

REVOKED

12. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR THANKSGIVING POINT INSTITUTE, INC., SERIAL NUMBERS 53:573:0014, 58:005:0032, 53:575:0005, 58:006:0041 AND PERSONAL PROPERTY ACCOUNT NUMBERS 94692, 90645, 45663, 94691, 96425, AND 94690 (Continued from April 16, 2020 meeting).

Commissioner Lee made the motion to table Agenda Item No. 12. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

TABLED

13. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBERS 30:002:0089, 48:495:0074, 04:066:0017, 30:002:0061, 48:495:0072,

48:495:0077, 48:495:0081, 48:495:0085 AND PERSONAL PROPERTY ACCOUNT NUMBER 48437 (Continued from April 16, 2020 meeting) .

14. 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 (Continued from March 12, 2020 and April 16, 2020 meetings)

Commissioner Lee made the motion to approve Agenda Item No's 13-14. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

15. APPROVE OR DENY 2020 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HABITAT FOR HUMANITY OF UTAH COUNTY, SERIAL NUMBER 21:014:0028 (Continued from April 16, 2020 meeting).

Commissioner Lee made the motion to approve Agenda Item No. 15. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

12. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR THANKSGIVING POINT INSTITUTE, INC., SERIAL NUMBERS 53:573:0014, 58:005:0032, 53:575:0005, 58:006:0041 AND PERSONAL PROPERTY ACCOUNT NUMBERS 94692, 90645, 45663, 94691, 96425, AND 94690 (Continued from April 16, 2020 meeting).

Deputy Attorney Anthony Loubet had a question about a LLC on page 22 on their financial statement. Allen Ash of Thanksgiving Point Institute, Inc. stated the LLC has not been created yet.

Commissioner Lee made the motion to approve Agenda Item No. 12. The motion was seconded by Commissioner Ivie and carried with the following vote:

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

APPROVED

16. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AND CHARITY PLAN FOR INTERMOUNTAIN HEALTHCARE INC (Continued from April 16, 2020 meeting).

Francis Gibson, Kyle Hansen, Bentley Peay and Jason Wilson, representatives of Intermountain Healthcare Inc., provided information and answered questions from the Board.

Commissioner Ivie made the motion to approve Agenda Item No. 16. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

17. APPROVE OR DENY 2020 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AND CHARITY PLAN FOR PLANNED PARENTHOOD ASSOCIATION FOR UTAH, SERIAL NUMBER 41:717:0001 AND PERSONAL PROPERTY ACCOUNT NUMBER 26987 (Continued from April 16, 2020 meeting).

Anthony Loubet began the discussion by explaining that the action by the Board at the March 12, 2020 meeting regarding Planned Parenthood’s charity plan did not resolve the question concerning the organization’s property tax exemption. Even though the charity plan failed to gain approval due to a one to one vote of the Board members in attendance, Anthony clarified that the County had made a procedural error in separating the charity plan and property tax exemption renewal into individual agenda items for consideration. Guidelines from the State Tax Commission show that a charity plan should be reviewed and approved as a piece of the annual renewal statement and should not be considered and voted on separately. Therefore, the charity plan was placed back on the agenda with the annual renewal statement to be considered for approval or denial as a single agenda item.

The Board discussed how to best measure the value of charitable services provided by Planned Parenthood in relation to value of the property taxes that are being exempted. Jim Stevens and Clarissa Reeve provided property valuation information to help the Board estimate the potential property taxes to be exempted. The Board members further discussed the nature of Planned Parenthood and the services provided with Karrie Galloway, representative of the organization.

After the vote was taken, Commissioner Lee wanted the minutes to note his strong opposition to the approval of the exemption for Planned Parenthood.

Commissioner Lee made the motion to deny Agenda Item No. 17. The motion was not seconded. Commissioner Ivie made the motion to approve Agenda Item No. 17. Commissioner Ainge suspended Roberts Rules of Order. The motion was seconded by Commissioner Ainge and carried with the following vote:

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

APPROVED

18. APPROVE NOTICE OF CANCELLATION OF MEETING OF THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR MAY 7, 2020

Commissioner Lee made the motion to approve Agenda Item No. 18. 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 Lee made the motion to adjourn. The motion was seconded by Commissioner Ivie 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 12:30 P.M.

Tanner Ainge, Commission Chair

ATTEST:

AMELIA POWERS GARDNER
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