

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 25, 2021 at 3:00 P.M.

PRESENT: COMMISSIONER WILLIAM C. LEE, CHAIR
COMMISSIONER THOMAS V. SAKEVICH, VICE-CHAIR

ALSO PRESENT (*Electronically*):

Diana Flores, Utah County Attorney's Office	Russ Depew, Heritage Behavioral Health Systems
Peter Jeppsen, Utah County Assessor's Office	Brad Bishop, Rural Housing Development Corp
Vicky Westergard, Utah County Clerk/Auditor's Office	Shannon Dalley, Utah Regional Housing
Nate Runyan, Holland & Hart LLP	Robert Vernon, Utah Regional Housing
Cheryl Campbell, Ability 1 st Utah	Michelle Zimbel, Community Nursing Services
Nathaniel Wall, Alpine Bible Church	Eric Johnson, Mountainlands Community Health
Adam Hendrickson, American Heritage Schools, Inc	Karrie Galloway, Planned Parenthood Association
Kelli Taylor, Church of Jesus Christ of Latter Day Saints	Michelle Hardman, Alpine Valley Care Center
Michael Hughes, Community Housing Services	Dean Wallace, Utah County property owner
Jill Isom, Crossroads of the West Council - BSA	Robert Stevens, Utah County property owner
Alan Hill, Habitat for Humanity of Utah County	Justin Morris, Utah County property owner

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Andrea Allen, Utah County Recorder
Ben Stanley, Utah County Attorney's Office	Brian Voeks, Utah County Commission Office
Kris Poulson, Utah County Assessor	Lisa Shepherd, Utah County Commission Office
Burt Garfield, Utah County Chief Deputy Assessor	Ezra Nair, Utah County Commission Office
Jim Stevens, Utah County Assessor's Office	Daniel Knutsen, Information Systems
Diane Garcia, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Clarissa Reeve, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office
Merrilee Boyack, Abortion-Free Utah	Mary Kelsch, Pro-Life Utah
Mary Taylor, Pro-Life Utah	Deanna Holland, Pro-Life Utah

Commissioner Lee called the meeting to order at 3:18 P.M. and welcomed those present. 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 ON JANUARY 28, 2021

Commissioner Sakevich 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
Thomas V. Sakevich
NAY: None

APPROVED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON FEBRUARY 25, 2021

Commissioner Sakevich 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
Thomas V. Sakevich
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 3/23/2021

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 3/23/2021

Commissioner Sakevich made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

5. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 3/25/2021

Commissioner Sakevich made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:014:0011. OWNER OF RECORD IS LISTED AS SNOW, E DONALD & A ANNE GREAVES. APPEAL #1050-2020

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

7. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 39:258:0009. OWNER OF RECORD IS LISTED AS WILDER SAGE ENTERPRISE PROPERTIES LLC (Continued from November 5, 2020, November 18, 2020, January 28, 2021 and February 25, 2021 meetings).

8. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 51:308:0004. OWNER OF RECORD IS LISTED AS TIGRISWOODS LLC

(Continued from November 5, 2020, November 18, 2020, January 28, 2021 and February 25, 2021 meetings).

- 9. APPROVE OR DENY REQUEST FOR TAX RELIEF FOR DECREASE IN FAIR MARKET VALUE DUE TO ACCESS INTERRUPTION AS PER STATE CODE 59-2-1004.6 FOR PARCEL 53:573:0010. OWNER OF RECORD IS LISTED AS THANKSGIVING POINT-US D LLC (Continued from November 5, 2020, November 18, 2020, January 28, 2021 and February 25, 2021 meetings).**

There was a brief discussion of whether the personal property accounts should be considered for tax relief. Nate Runyan requested a continuation at which time a third commissioner may be seated.

Commissioner Sakevich made the motion to continue Agenda Item No's 7-9. There was no second. Motion failed.

Commissioner Sakevich made the motion to approve the personal property accounts for Agenda Item No's. 7-9. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Thomas V. Sakevich

NAY: William C. Lee

DENIED

- 10. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR ABILITY 1ST UTAH, SERIAL NO. 21:015:0023**

Commissioner Sakevich made the motion to approve Agenda Item No. 10. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee

Thomas V. Sakevich

NAY: None

APPROVED

- 11. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR ALPINE BIBLE CHURCH, SERIAL NO'S. 01:084:0002 AND 01:084:0003.**

Commissioner Sakevich made the motion to approve Agenda Item No. 11. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee

Thomas V. Sakevich

NAY: None

APPROVED

- 12. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR AMERICAN HERITAGE SCHOOLS, INC, SERIAL NO. 14:004:0222 AND PERSONAL PROPERTY ACCOUNT NO. 101986.**

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

AYE: William C. Lee

Thomas V. Sakevich

NAY: None

APPROVED

- 13. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS, SERIAL NUMBERS**

**39:310:0121, 19:035:0007, 19:035:0154, 19:035:0155, 53:372:0002 AND
39:006:0026.**

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

14. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR COMMUNITY HOUSING SERVICES – SPANISH FORK INC, PERSONAL PROPERTY ACCOUNT 94133.

Commissioner Sakevich made the motion to approve Agenda Item No. 14. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

15. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR CROSSROADS OF THE WEST COUNCIL – BOY SCOUTS OF AMERICA, SERIAL NUMBERS 16:061:0016, 59:074:0010, 32:039:0001, PERSONAL PROPERTY ACCOUNT NUMBERS 43441 AND 103050.

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

TABLED

16. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR FRIENDS OF THE UTAH COUNTY CHILDREN’S JUSTICE CENTER, SERIAL NUMBER 02:024:0003, PRORATED FROM DATE OF PURCHASE.

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

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

TABLED

17. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HABITAT FOR HUMANITY OF UTAH COUNTY, SERIAL NUMBER 17:064:0057, 65:551:0002, 65:551:0003 AND 65:551:0004.

Paul Jones needs more information on parcel 17:064:0057 regarding whether the retail store is being used exclusively for charitable purposes.

Commissioner Sakevich made the motion to approve serial numbers 65:551:0002, 65:551:0003 and 65:551:0004 and continue serial number 17:064:0057 to the next regularly scheduled meeting. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee

Thomas V. Sakevich
NAY: None

APPROVED AND CONTINUED

18. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, PERSONAL PROPERTY ACCOUNT NUMBER 101986.

Commissioner Sakevich made the motion to approve Agenda Item No. 18. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

19. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBERS 47:372:0001, 47:372:0002, 47:372:0003, 47:372:0004, 47:372:0005, 47:372:0006, 47:372:0007, 47:372:0008, 47:372:0009, 47:372:0010, 47:372:0011, 47:372:0012, 47:372:0013, 47:372:0014, 47:372:0015, 47:372:0016, 47:372:0017, 47:372:0018, 47:372:0019, 47:372:0020, 47:372:0021, 47:372:0022, 47:372:0023, 47:372:0024, 47:372:0025, 47:372:0026, 47:372:0027, 47:372:0028, 47:372:0029, 47:372:0030, 47:372:0031, 47:372:0032, 47:372:0033, 47:372:0034, 47:372:0035, 47:372:0036, 47:372:0037, 47:372:0038, 47:372:0039, 47:372:0040, 47:372:0041, 47:372:0042, 47:372:0043, 47:372:0044, 47:372:0045, 47:372:0046, 47:372:0047, 47:372:0048, 47:372:0049, 47:372:0050, 47:372:0051, 47:372:0052, 47:372:0053, 47:372:0054, 47:372:0055 AND 47:372:0056.

Commissioner Sakevich made the motion to approve Agenda Item No. 19. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

20. APPROVE OR DENY 2021 APPLICATION FOR PROPERTY TAX EXEMPTION FOR UTAH REGIONAL HOUSING, SERIAL NO. 04:077:0008.

Commissioner Sakevich made the motion to approve Agenda Item No. 20. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: William C. Lee
Thomas V. Sakevich
NAY: None

APPROVED

15. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR CROSSROADS OF THE WEST COUNCIL – BOY SCOUTS OF AMERICA, SERIAL NUMBERS 16:061:0016, 59:074:0010, 32:039:0001, PERSONAL PROPERTY ACCOUNT NUMBERS 43441 AND 103050.

Commissioner Sakevich made the motion to bring back for discussion Agenda Item No. 15. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

Jill Isom, representing the organization, disclosed that parcel 16:061:0016 is vacant and not being used at this time.

Commissioner Sakevich made the motion to approve serial numbers 59:074:0010 and 32:039:0001 and personal account numbers 43441 and 103050 and deny serial number 16:061:0016. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED WITH EXCEPTION

21. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AND CHARITY PLAN FOR COMMUNITY NURSING SERVICES, PERSONAL PROPERTY ACCOUNT NO. 22669.

Commissioner Sakevich made the motion to approve Agenda Item No. 21. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

22. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AND CHARITY PLAN FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, SERIAL NUMBERS 17:057:0085, 38:173:0002 AND PERSONAL PROPERTY ACCOUNT NUMBER 52248.

Commissioner Sakevich 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
Thomas V. Sakevich
NAY: None**

APPROVED

23. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION AND CHARITY PLAN FOR MOUNTAINLANDS COMMUNITY HEALTH CENTER INC, PERSONAL PROPERTY ACCOUNT NUMBERS 48216, 90806, 88506 AND 63832.

Commissioner Sakevich made the motion to approve Agenda Item No. 23. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

24. APPROVE OR DENY 2021 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.

Karrie Galloway, CEO of Planned Parenthood Association of Utah, stated that they had provided over 6,000 residents of Utah County with family planning services. There was a discussion about the services provided by the organization and Ms. Galloway answered many questions from the Board. Commissioners Lee and Sakevich both expressed doubts that Planned Parenthood met the charitable standards required for the property tax exemption and believed the best interests of the community were not being met. Commissioner Sakevich made additional comments which are included in an attachment to these minutes.

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

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

DENIED

25. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR EDUCATIONAL ORGANIZATIONS AS SPECIFIED IN THE ATTACHED LIST AND ATTACHED CONTINUED STATEMENTS.

Commissioner Sakevich made the motion to approve Agenda Item No. 25. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

26. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR CHARITABLE ORGANIZATIONS AS SPECIFIED IN THE ATTACHED LIST AND ATTACHED CONTINUED STATEMENTS.

There were questions regarding Shooters Soccer Club and Provo Nonprofit Housing Corporation annual statements which will be addressed at next month's meeting.

Commissioner Lee made the motion to approve Agenda Item No. 26, except for Shooters Soccer Club and Provo Nonprofit Housing Development Corporation. The motion was seconded by Commissioner Sakevich and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED WITH EXCEPTION

The 2021 Annual Statement for Continued Property Tax Exemption and Charity Plan for Alpine Valley Care Center was mistakenly not placed on this month's agenda. Michelle Hardman 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. They have gifted back \$453,000 in services to the community.

Commissioner Sakevich made the motion to approve the 2021 Annual Statement for Continued Property Tax Exemption and Charity Plan for Alpine Valley Care Center. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

27. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTIONS FOR RELIGIOUS ORGANIZATIONS AS SPECIFIED IN THE ATTACHED LIST AND ATTACHED CONTINUED STATEMENTS.

There was a question about Calvary Holdings LLC annual statement which will be addressed at next month's meeting.

Commissioner Sakevich made the motion to approve Agenda Item No. 27, except for Calvary Holdings LLC. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED WITH EXCEPTION

28. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR RURAL WATER ASSOCIATION OF UTAH, SERIAL NO. 51:290:0008 AND PERSONAL PROPERTY ACCOUNT NO. 43319.

Commissioner Sakevich made the motion to approve Agenda Item No. 28. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

APPROVED

29. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR AUTUMN RIDGE FARM LLC, SERIAL NO'S. 11:036:0225 & 41:672:0330

Diane Garcia explained that these two parcels 41:672:0330 (3.17 acres) and 11:036:0225 (.17 acres) have never been in greenbelt or any agricultural production in the last two years. Dean Wallace of Autumn Ridge Farm stated that these parcels were part of a land swap with the cities of Highland and Lehi. Mr. Wallace contended that his land was greenbelt so the parcels he acquired should be granted greenbelt status.

Commissioner Sakevich made the motion to deny Agenda Item No. 29. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

DENIED

30. RECONSIDERATION OF BOE APPEAL DATED SEPTEMBER 24, 2019, REGARDING PARCEL 51:626:0001, ORIGINALLY APPEALED BY ROBERT J STEVENS, PARCEL OWNED BY JUSTIN & JODI MORRIS

Robert Stevens filed a rollback appeal on this parcel in August 2019. The appeal was granted by the BOE along with other parcels. The Board was not informed by Mr. Stevens that he had sold the property and no longer had the authority or legal standing to appeal. The Assessor's Office filed an appeal with the Utah State Tax Commission on his other parcels, but not this one due to the new owners. Mr. Stevens has been demanding this refund. However, if the refund is given to Mr. Stevens, the greenbelt liability will effectively shift to the new owners, Justin and Jodi Morris. A decision by the state on the other parcels is still pending. The Board has decided to wait until that decision has been given before making their own determination on this matter.

Commissioner Sakevich made the motion to continue Agenda Item No. 30 to the regularly scheduled meeting in May. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

CONTINUED

16. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR FRIENDS OF THE UTAH COUNTY CHILDREN’S JUSTICE CENTER, SERIAL NUMBER 02:024:0003, PRORATED FROM DATE OF PURCHASE.

Commissioner Lee made the motion to continue Agenda Item No. 16 to the next regularly scheduled meeting. The motion was seconded by Commissioner Sakevich and carried with the following vote:

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

CONTINUED

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

**AYE: William C. Lee
Thomas V. Sakevich
NAY: None**

There being no further business or public comment, the meeting adjourned at 6:30 P.M.

William C. Lee, 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

Thomas V. Sakievich
Utah County Commissioner
STATEMENT OPPOSING GRANTING PROPERTY TAX EXEMPTION
March 25, 2021

Planned Parenthood Association of Utah, located in Salt Lake City, UT, a non-profit corporation, is applying for continuance of property tax exemption for its branch office and clinic in Orem, UT, the Utah Valley Health Center.

Its request is based, under the “**Charitable Purpose**” clause: to “provide the citizens of the state of Utah, its “Beneficiaries,” with the “resources” *“to voluntarily determine the number and spacing of their children.” “...consistent with the individual’s well-being and value system”* through providing *“family planning services, education, and advocacy”* and to *“empower Utahns of all ages to make informed choices about their sexual health, to ensure access to affordable, quality health care and education, and protect their right to do so.”*

In preparation this evening’s Board of Equalization, and in consideration of each appellant, I researched concepts and statutory limits on charities. The IRS defines “exempt” Charitable Purposes as:

“...exempt purposes set forth in Internal Revenue Code section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and the prevention of cruelty to children or animals. The term charitable is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.”¹

Charitable groups include those *“sending humanitarian aid”* to individuals, groups, and/or nations; who are *generous in donating money or other help to the needy; or are liberal when judging others.*²

¹ <https://www.irs.gov/charities-non-profits/charitable-purposes> accessed Wednesday, March 25, 2021

² <https://www.wordnik.com/words/charitable> accessed Wednesday, March 25, 2021

Cornell Law School defines a Charitable Organization as a “*nonprofit...created and operated for purposes that benefit the public interest, such as educational, scientific, religious and artistic purposes.*”³ And “*Charity causes refer to the principles a charity stands for.*”⁴

Further, I contrasted accepted definitions to limits imposed within Appendix 2B of the Utah Property Tax Division and Standards of Practice and its Charitable Property Tax Exemption Standards.⁵

Under Standard IV it requires:

1. The requesting organization’s policies integrate and reflect the public interest.
2. The institution’s governing board has a broad-based membership from the community served by the institution, as required by federal tax law.
3. The institution confers at least annually with the county board of equalization...concerning the community’s clinical hospital needs that might be appropriately addressed by the institution.

Following Standard IV’s framework, the Comments section add that:

“Judicial decisions on property tax exemptions highlight the importance of charitable institutions contributing to the common good. ...the courts [indicate] charitableness must require an element of “gift” and [that is met] through the lessening of a governmental responsibility.” It emphasizes that governing “boards should have a broad-based membership and function in a generally open atmosphere.”

Standard V dictates that the exempt charity’s “total gift to the community exceeds on an annual basis its property tax liability for that year. The Utah Supreme Court defines “gift to the community [as something that] can be identified either by a substantial imbalance in the exchange between the charity and the recipient of its services or in the lessening of a government burden through the charity’s operation.”

³https://www.law.cornell.edu/wex/charitable_organization#:~:text=A%20nonprofit%20organization%20created%20and%20scientific%2C%20religious%20and%20artistic%20purposes. Accessed Wednesday, March 25, 2021

⁴<https://wiki.optimy.com/charity-causes/#:~:text=Charity%20causes%20refer%20to%20the,acquire%20donors%20and%20retain%20them>. Accessed Wednesday, March 25, 2021

⁵<https://propertytax.utah.gov/standards/standard02.pdf> accessed Wednesday, March 25, 2021

The broad base history and interests that shape the communities within Utah County include commercial, agricultural, academic, religious, and family centric entities. Sexual expressions are defined and practiced within those families, communities, and supported by a wide range of faith groups. They define their “sexual rights” and not Planned Parenthood International’s.⁶ Further, a woman’s right to request an abortion to save her life, or for rape or incest, isn’t in question by the vast majority of Utah County residents.

Planned Parenthood’s global mission statement appears to preempt local community controls. That Sexual Rights are “*Universal, interrelated, interdependent and indivisible, sexual rights are a component of human rights. They are an evolving set of entitlements that contribute to the freedom, equality, and dignity of all people.*” This contradictory statement implies that unalienable rights are an evolving set of entitlements; they don’t seem to know the difference.

Questions: are unalienable rights inherent? If not, when are those rights granted or assumed and, if so, who decides when those rights apply? Is it at conception, an hour before birth, moments after birth? When the creature becomes a teenager, or enters his or her twenties? Does it end when the person breathes his final hours or becomes a social or medical burden – again, if so, who decides? The recent statement by a state governor⁷ that, if an unwanted infant survives abortion, he would ensure the newborn receives comfortable care until the parent and/or doctors decide whether or not to “terminate” the child, opens doors that unalienable rights are passe’, no longer have meaning, and to unimaginable outcomes.

How far we’ve come from the 2,500 year old medical standard where the physician Hippocrates “upheld high standards for treating patients and laid down...rules for all to-be physicians to follow.” One of his rules within the Oath was “...I will give no sort of medicine to any pregnant woman, with a view to destroy a child.”⁸

It's remarkable that, 2,500 years later, we have a hard time calling the thing within a woman “a child.” How far we’ve come. Yet, some of those who happen to survive convenience abortions are now, as adults, leading constructive, contributing lives.

⁶ https://www.ippf.org/sites/default/files/sexualrightsippfdeclaration_1.pdf Accessed Wednesday, March 25, 2021

⁷ <https://www.foxnews.com/politics/va-gov-faces-backlash-for-comments-on-controversial-third-trimester-abortion-bill> Accessed Monday, March 23, 2021

⁸ [The Hippocratic Oath: The Original and Revised Version - The Practo Blog for Doctors](#) Accessed Tuesday, March 24, 2021

Additionally, instead of “freedom, equality, and dignity of all people” there are numerous medical and interest groups that report frequent anti-social consequences attributed to those who’ve had “at will” abortions, or those for convenience. Predominately the consequences include women’s mental health issues – and men’s health issues related to the abortion. Those issues often result in deep remorse and lives that involve additional medical, law enforcement, and community concerns; all increasing the burden on government to solve.

It appears that Planned Parenthood is merely providing services, in addition to abortions, for which there are at least 19 other Women’s Health Clinics, Men’s Health Clinics, and hospitals throughout Utah County. The nominal monetary losses posted by Planned Parenthood do not mitigate the increased burden placed on government for the mental health issues women and men must face.

If we are to rely on Utah’s Standard IV and V as a guide⁹ the appellant doesn’t “integrate and reflect public interest,” “the institution’s governing board [doesn’t have] a broad based membership from the community served by the institution,” hasn’t conferred “at least annually with the county board of equalization,” and hasn’t lessened government’s responsibility. It appears to not participate with schools, faith and social groups, or other services to help prevent or resolve early and common sexual exploits. There is no “gift” back to the communities it serves nor “a substantial imbalance in the exchange between the charity and recipient of its services or in the lessening of a government burden through the charity’s operation.”

Planned Parenthood Association of Utah is based in Salt Lake City. It is requesting property tax exemption for its clinical offices located in Orem, UT. Further, Planned Parenthood of Utah is a chapter of the National Planned Parenthood, a founding member of the International Planned Parenthood Federation.

Given the wide range of already available women’s and men’s health clinics and hospitals, throughout Utah County; the serious consequences following elective abortions affecting women and men; and given the lack of substantive “gift” to Utah County, from the Planned Parenthood Association of Utah and its branch office and clinic located in Orem, Utah:

I move to Deny the applicant’s exemption request.

⁹ [Standard 2. Property Tax Exemptions \(utah.gov\)](#) Accessed March 23, 2021

End of Statement

NOTES:

A Review of Planned Parenthood Association of Utah's "Annual Statement for Continued Property Tax Exemption":

- 1) Its appeal is for the state chapter's extension property at 1086 North 1200 West, Orem, UT, Utah County, known as the Utah Valley Health Center.
- 2) In defining its "**Use of Property**," Planned Parenthood Association of Utah states that it promotes "*responsible behavior and providing patients a full range of professional, personalized health care services for women and men...since 1998.*" That it "*is the only statewide agency providing subsidized, confidential family planning services including contraception, STI testing and treatment, HPV testing and vaccinations, cancer screening including pap smears and breast and testicular exams, and pregnancy testing and counseling.*" It moved into its current 3600 square foot location in 2009, and "*served 5,945 individuals during 2020.*"
- 3) Lastly, referencing its **Monetary** value to Utah County during 2020 it "*provided \$374,098 (approximately \$62.93 per patient) in financial assistance with another \$71,316 written off to bad debt as [it] does not send patients to collections. This translates to approximately 45% of the annual revenue generated by the [center] was given as a charitable benefit to the patients.*" It has partnered with the University of Utah's Family Planning Elevated Contraceptive Access Program...and the Utah Health Policy Project...whereby qualified patients are provided contraceptive counseling and education followed by the contraception of their choice at no cost to them for two years."