

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 29, 2021 at 3:00 P.M.

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

ALSO PRESENT (*Electronically*):

Burt Garfield, Utah County Chief Deputy Assessor	Jason Wilson, Intermountain Healthcare
Rebecca Martell, Utah County Children’s Justice Center	Kyle Hansen, Intermountain Healthcare
Heather Allen, Utah County Children’s Justice Center	Francis Gibson, Intermountain Healthcare
Vicky Westergard, Utah County Clerk/Auditor’s Office	Lenny Lyons, Intermountain Healthcare
Robert Vernon, Utah Regional Housing	Maria Cruz, Intermountain Healthcare
Shannon Dalley, Utah Regional Housing	Lisa Paletta, Intermountain Healthcare
Mike Parker, Shooters Soccer Club	Doug Hammer, Intermountain Healthcare

ALSO PRESENT:

Paul Jones, Utah County Attorney’s Office	Clarissa Reeve, Utah County Assessor’s Office
Diana Flores, Utah County Attorney’s Office	Daniel Knutsen, Information Systems
Ben Stanley, Utah County Attorney’s Office	Burt Harvey, Utah County Clerk/Auditor’s Office
Jim Stevens, Utah County Assessor’s Office	Sally Leo, Utah County Clerk/Auditor’s Office

Commissioner Lee called the meeting to order at 2:59 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 MARCH 25, 2021**
- 2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED REVIEW PROCESS REPORT, REPORT DATE: 4/26/2021**
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED PRIMARY RESIDENTIAL EXEMPTION CHANGES REPORT, REPORT DATE: 4/29/2021**

Commissioner Sakevich made the motion to approve Agenda Item No’s. 1-3. 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 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 #1053-2020**

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 OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:477:0079. OWNER OF RECORD IS LISTED AS PETROV, NIKOLAI. APPEAL #1054-2020

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 53:516:0219. OWNER OF RECORD IS LISTED AS HENDERSON, BRIAN D. APPEAL #1055-2020

Commissioner Sakevich made the motion to deny 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

DENIED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:201:0015. OWNER OF RECORD IS LISTED AS BUNKER, JAKE. APPEAL #1058-2020

Commissioner Sakevich made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

8. (APPROVE) OR DENY OWNER’S REQUEST TO CHANGE TAXABLE STATUS FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON PARCEL 48:303:0456 FOR TAX YEAR 2021

Commissioner Sakevich made the motion to approve Agenda Item No. 8. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

9. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, INC, SERIAL NUMBER 58:020:0347.

10. APPROVE OR DENY 2021 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, INC, SERIAL NUMBERS 42:078:0003 AND 19:073:0065.

11. APPROVE OR DENY 2021 APPLICATION FOR CONTINUED PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, INC, SERIAL NUMBERS 11:032:0510, 18:003:0065, 18:003:0066, 19:062:0065, 19:063:0030, 19:063:0048, 19:063:0092,

19:063:0093, 19:063:0094, 19:073:0001, 19:073:0058, 21:005:0192, 26:051:0114, 26:051:0115, 26:051:0116, 27:016:0091, 27:016:0097, 42:078:0001, 45:033:0034, 45:033:0035, 45:033:0036, 45:033:0041, 49:653:0002, 57:088:0001, 57:099:0001, 58:032:0178, 66:404:0005 AND PERSONAL PROPERTY ACCOUNTS 20104, 14970, 65856, 23614, 72350, 95645, 88569, 90165, 52389, 26964, 20136, 72410, 66623, 73670, 29949, 153 AND 47114.

The total gift to the Utah County community was a little over \$232 million of which \$22.7 million was for charitable care.

Commissioner Sakevich made the motion to approve Agenda Item No's. 9-11. 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 HABITAT FOR HUMANITY OF UTAH COUNTY, SERIAL NUMBER 17:064:0057 (CONTINUED FROM MARCH 25, 2021 MEETING).

The Restore operates a thrift store similar to Deseret Industries.

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 FRIENDS OF THE UTAH COUNTY CHILDREN'S JUSTICE CENTER, SERIAL NUMBER 02:024:0003, PRORATED FROM DATE OF PURCHASE (CONTINUED FROM MARCH 25, 2021 MEETING).

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 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SHOOTERS SOCCER CLUB, SERIAL NUMBER 25:036:0046 (CONTINUED FROM MARCH 25, 2021 MEETING).

There was a lengthy discussion of whether Shooters Soccer Club met the new requirements to be exempt from property taxes due to charitable purposes. They qualified as an educational organization in the prior year. Shooters needed to provide more information before a decision would be made.

Commissioner Sakevich made the motion to continue Agenda Item No. 14 to the next 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

15. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR PROVO NONPROFIT HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBER 05:005:0008 (CONTINUED FROM MARCH 25, 2021 MEETING).

Robert Vernon, representing Provo Nonprofit Housing Development Corporation, stated they are still waiting for a zone change before applying for building permits. The Attorney's Office emphasized that vacant properties do not qualify for the exemption.

Commissioner Sakevich made the motion to approve 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

Commissioner Lee paused the meeting at 3:58 pm to attend a swearing-in ceremony for a new commissioner. Meeting resumed at 4:42 pm.

16. APPROVE OR DENY 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR CALVARY HOLDINGS LLC, SERIAL NUMBER 02:012:0032 (CONTINUED FROM MARCH 25, 2021 MEETING).

The Pregnancy Resource Center is a new tenant in this building in which rent is \$1/month. They have not applied for property tax exemption on their own.

Commissioner Sakevich made the motion to approve Agenda Item No. 16 less the square footage of the leases. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

17. APPROVE OR DENY REVOCATION OF 2021 PROPERTY TAX EXEMPTION FOR FAILURE TO PROVIDE 2021 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION BY STATE MANDATED DATE OF MARCH 1, 2021, PROPERTY SOLD OR REQUESTED BY THE ORGANIZATION (SEE ATTACHED LIST)

Commissioner Sakevich made the motion to approve Agenda Item No. 17. The motion was seconded by Commissioner Lee and carried with the following vote:

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

APPROVED

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 4:50 P.M.

William C. Lee, Commission Chair

ATTEST:

Joshua Daniels
Acting 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