

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Friday, April 26, 2024 at 4:00 P.M.

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR
COMMISSIONER AMELIA POWERS GARDNER

ALSO PRESENT (Electronically):

Wendy Osborne, Tabitha's Way	Michele Garrigues, Junior Achievement of Utah Inc
Zach Wooton, Mission Alpine Valley Care Center	Bill Voorhees, El Kalah Temple Aeon Mystic Shrine
Tevita Launoa, Talateu Ma'ae Kaha'u of Tongan United Methodist Church of Provo	

ALSO PRESENT:

Burt Garfield, Utah County Assessor	Nicole Milo, Catholic Health Initiatives Colorado
Theron Case, Utah County Chief Deputy Assessor	Leonard Bagalwa, Utah Valley Refugees
Diane Garcia, Utah County Assessor's Office	Craig Carrier, Intermountain Health
Ben Stanley, Utah County Attorney's Office	Kyle Hansen, Intermountain Health
Paul Jones, Utah County Attorney's Office	Jason Wilson, Intermountain Health
Burt Harvey, Utah County Auditor's Office	Rebecca Oakley, Brades' Place
Vicky Westergard, Utah County Auditor's Office	Paul Child, Utah County Recorder's Office
Miranda North, Utah County Auditor's Office	Wade Edwards, Information Systems
Sally Leo, Utah County Auditor's Office	Nicole Neer, Utah County Commission Office

Commissioner Gordon called the meeting to order at 4:16 P.M. and welcomed those present. He noted the absence of Commissioner Sakievich and suspended Robert's Rules of Order. The following matters were discussed:

1. RATIFY THE SIGNING OF THE RESOLUTION AMENDING THE ANNUAL REGULAR MEETING SCHEDULE FOR THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH, FOR THE YEAR 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MARCH 21, 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

3. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2023.

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

AYE: Brandon Gordon

Amelia Powers Gardner
NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 46:807:0007. OWNER OF RECORD IS LISTED AS STRINGHAM, RONALD B & SHERI ANN (ET AL). APPEAL #1180-2023.

Burt Harvey recommended approving this petition due to the property owner’s medical emergency.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

5. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR CATHOLIC HEALTH INITIATIVES COLORADO, PERSONAL PROPERTY ACCOUNT NUMBERS 92008, 92614 AND 107431 (CONTINUED FROM 3/21/24 MEETING).

Nicole Milo explained there has been \$1.4 million of charitable care since the acquisition date of May 1, 2023 and anticipates much more in the future. They offer medical care to everyone, regardless of their ability to pay. They also provide financial assistance to people who are uninsured, underinsured or ineligible for government programs.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

6. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR TABITHA’S WAY, PERSONAL PROPERTY ACCOUNT NUMBER 107454 (CONTINUED FROM 3/21/24 MEETING).

Wendy Osborne, executive director of Tabitha’s Way, stated this application is for their new location in Saratoga Springs. It will provide individuals and families with free food assistance and other essential supplies.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

7. APPROVE OR DENY 2024 CHARITY PLAN AND 2024 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR MISSION ALPINE VALLEY CARE CENTER, SERIAL NUMBER 03:007:0006, AND PERSONAL PROPERTY ACCOUNT NUMBER 2645 (CONTINUED FROM 3/21/24 MEETING).

This organization supports and offers students from Brigham Young University, Mountainland Applied Technology and Joyce College with onsite job training in long term and dementia healthcare. They also support the community with training, education, events and other charitable activities throughout the year.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

8. ACCEPT OR DENY 2024 PETITION FOR PROPERTY TAX EXEMPTION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 1, 2024 FOR EL KALAH TEMPLE AAON MYSTIC SHRINE, SERIAL NUMBER 44:003:0001.

Bill Voorhees explained he thought the application had already been filed on time. He says it was just an honest mistake and promised it would not happen again.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

9. APPROVE OR DENY 2024 ANNUAL STATEMENT OF PROPERTY TAX EXEMPTION FOR EL KALAH TEMPLE AAON MYSTIC SHRINE, SERIAL NUMBER 44:003:0001.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 9. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

10. ACCEPT OR DENY 2024 PETITION FOR PROPERTY TAX EXEMPTION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 1, 2024 FOR TALATEU MA'AE KAHU'U OF TONGAN UNITED METHODIST CHURCH OF PROVO, SERIAL NUMBER 19:048:0145.

Tevita Launoa admitted that he failed to file in a timely manner due to ongoing medical issues, death of a brother-in-law and a difficult work schedule.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

11. APPROVE OR DENY 2024 ANNUAL STATEMENT OF PROPERTY TAX EXEMPTION FOR TALATEU MA'AE KAHU'U OF TONGAN UNITED METHODIST CHURCH OF PROVO, SERIAL NUMBER 19:048:0145.

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

AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None

APPROVED

12. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR SUNDANCE NATURE ALLIANCE, SERIAL NUMBERS 15:011:0047, 15:011:0048, 15:014:0001, 15:015:0025, 52:147:0002 AND 52:944:0003.

Applicant is out of town and could not attend this meeting.

Commissioner Powers Gardner made the motion to continue Agenda Item No. 12 to the June 27th meeting. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

CONTINUED

13. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR UTAH VALLEY REFUGEES, SERIAL NUMBER 51:070:0003 AND PERSONAL PROPERTY ACCOUNT NUMBER 104365.

Leonard Bagalwa, executive director of Utah Valley Refugees, outlined the services provided including affordable housing, medical care, employment opportunities and educational assistance to low-income refugees.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

14. ACCEPT OR DENY 2024 PETITION FOR NEW PROPERTY TAX EXEMPTION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 1, 2024 FOR JUNIOR ACHIEVEMENT OF UTAH INC, PERSONAL PROPERTY ACCOUNT NUMBER 107013.

Michele Garrigues admitted she was unaware their organization needed to file a property tax exemption by this deadline until receiving a notice from Utah County.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

15. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR JUNIOR ACHIEVEMENT OF UTAH INC, PERSONAL PROPERTY ACCOUNT NUMBER 107013.

Michele Garrigues stated Junior Achievement of Utah was established in 1956. Their programs educate and prepare students for the real world by showing them how to generate wealth and effectively manage it. They also show them how to create jobs for their communities and apply entrepreneurial thinking to the workplace.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

16. APPROVE OR DENY 2024 CHARITY PLAN AND 2024 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES INC FOR SERIAL NUMBERS 11:032:0510, 18:003:0065, 18:003:0066, 19:062:0065, 19:063:0030, 19:063:0048, 19:063:0092, 19:063:0094, 19:063:0095, 19:073:0001, 19:073:0058, 19:073:0065, 21:005:0192, 26:051:0129, 42:078:0001, 42:078:0003, 45:033:0034, 45:033:0035, 45:033:0036, 45:033:0041, 49:653:0002, 49:941:0001, 57:088:0001, 57:099:0001, 58:032:0214 AND PERSONAL PROPERTY ACCOUNT NUMBERS 153,14970, 20104, 20136, 23614, 26964, 29949, 52389, 65856, 66623, 72350, 72410, 73670, 88569, 90165, 95645, 103157, 106429.

Kyle Hansen, administrator/president of Utah Valley Hospital, stated IHC provided care for over 34,000 charity cases with a total gift to the community of \$278,000,000.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

17. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES INC FOR SERIAL NUMBERS 42:107:0001 AND 53:221:0001 AND PERSONAL PROPERTY ACCOUNT NUMBERS 104430, 107663 AND 107680.

Kyle Hansen explained this application pertains to an emergency department in Saratoga Springs (42:107:0001 & 107663) and a sleep center in Provo (53:221:0001 & 107680). The other personal property account (104430) is located at Primary Children’s Hospital Rehab in Orem.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

18. APPROVE OR DENY REVOCATION OF 2024 OF PROPERTY TAX EXEMPTION FOR BRADES’ PLACE, SERIAL NUMBER 17:044:0051 AND COMMUNITY ACTION, PERSONAL PROPERTY ACCOUNT NUMBER 49385 FOR FAILURE TO TIMELY FILE THEIR 2024 ANNUAL STATEMENT FOR PROPERTY TAX EXEMPTION BY STATE MANDATED DEADLINE OF MARCH 1, 2024.

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

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

APPROVED

19. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR 4698 S LAKESHORE LLC, SERIAL NO. 24:020:0020, GB ACCT. NO. 329-2024.

Commissioner Powers Gardner made the motion to continue Agenda Item No. 19 to the June 27th meeting. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

CONTINUED

Commissioner Powers Gardner made the motion to adjourn. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
NAY: None**

There being no further business or public comment, the meeting adjourned at 4:51 P.M.

Brandon Gordon, Commission Chair

ATTEST:

Rodney W. Mann
Utah County 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