

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 24, 2022 at 2:00 P.M.

PRESENT: COMMISSIONER THOMAS V. SAKIEVICH, CHAIR
COMMISSIONER AMELIA POWERS GARDNER, VICE-CHAIR
COMMISSIONER WILLIAM C. LEE (*Electronically*)

ALSO PRESENT (*Electronically*):

Russ DePew, Heritage Behavioral Health Systems	Michelle Hardman, Alpine Valley Care Center
Eric Johnson, Mountainlands Community Health Center	Michelle Zimbelman, Community Nursing Services
Christopher Anderson, Dahalias Hope Non Profit Inc	Tricia Nelson, Utah Autism Academy

ALSO PRESENT:

Paul Jones, Utah County Attorney's Office	Brad Bishop, Rural Housing Development Corp
Ben Stanley, Utah County Attorney's Office	Eric Jorgensen, Mountain Country Home Solutions
Adam Beck, Utah County Attorney's Office	Brad Walton, Seventh Day Adventist Nevada-Utah
Kris Poulson, Utah County Assessor	Kelli Taylor, Church of Jesus Christ of Latter Day
Burt Garfield, Utah County Chief Deputy Assessor	Ashley Lewis, property owner
Jim Stevens, Utah County Assessor's Office	Les Jackson, Information Systems
Clarissa Reeve, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Paulette Stetser, Utah County Assessor's Office	Sally Leo, Utah County Clerk/Auditor's Office
Vicky Westergard, Utah County Clerk/Auditor's Office	

Commissioner Sakievich called the meeting to order at 2:00 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON FEBRUARY 24, 2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 3/23/2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 3/23/2022

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 51:571:0003. OWNER OF RECORD IS LISTED AS LEWIS, ANDREW & ASHLEY. APPEAL #1522-2021

Jim Stevens stated the Assessor's Office agreed there was a basis for a factual error.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

5. APPROVE OR DENY 2022 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED RELIGIOUS ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

6. APPROVE OR DENY 2022 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED EDUCATIONAL ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

7. APPROVE OR DENY 2022 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED CHARITABLE ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 7 contingent on pro-ration on sold properties. The motion was seconded by Commissioner Lee and carried with the following vote:

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None

APPROVED

8. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR ALPINE VALLEY CARE CENTER (AKA MISSION ALPINE VALLEY CARE CENTER), SERIAL NUMBER 03:007:0006 AND PERSONAL PROPERTY ACCOUNT NUMBER 2645.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee

NAY: None

APPROVED

9. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR COMMUNITY NURSING SERVICES, PERSONAL PROPERTY ACCOUNT NUMBER 22669.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee

NAY: None

APPROVED

10. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, SERIAL NUMBERS 17:057:0085 AND 38:173:0002 AND PERSONAL PROPERTY ACCOUNT NUMBERS 52248 AND 101986.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee

NAY: None

APPROVED

11. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR MOUNTAINLANDS COMMUNITY HEALTH CENTER, INC., PERSONAL PROPERTY ACCOUNT NUMBERS 48216, 90806, 88506 AND 63832.

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

AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee

NAY: None

APPROVED

12. APPROVE OR DENY 2022 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR PLANNED PARENTHOOD ASSOCIATION OF UTAH, SERIAL NUMBER 41:717:0001 AND PERSONAL PROPERTY ACCOUNT NUMBER 26987.

Before the vote was taken, Commissioner Sakievich made the following statement:

“The Board of Equalization’s decision to deny Planned Parenthood Association of Utah’s requested tax exemption in March 2021 is still working through the appeal process.

The lack of gift to the many, diverse communities within Utah County, outlined in this request, the harm done to the communities by both the local and parent franchises and organizations of the national Planned Parenthood, to remain within the “Charitable or Educational Gift Standards” constraints, and to be consistent with the Utah County Board of Equalization’s position in the pending appeal compel us to, once more, deny the requestor’s property tax exemption application.”

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee**

NAY: None

DENIED

13. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS 13:029:0051, 07:035:0009, 34:668:0004 AND 58:023:0263.

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee**

NAY: None

APPROVED

14. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR DAHALIAS NON PROFIT INC, SERIAL NUMBER 12:058:0022 AND PERSONAL PROPERTY ACCOUNT NUMBER 104481.

Christopher Anderson explained that they are an aftercare facility for women and children who have been victims of sex trafficking. They provide education, counseling, therapy, medical care and vocational training. Their primary goal is providing assistance and successfully integrating victims back into society.

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee**

NAY: None

APPROVED

15. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR MOUNTAIN COUNTRY HOME SOLUTIONS, SERIAL NUMBER 55:851:0002.

Eric Jorgensen stated the purpose of this property is a subsidized/low-income housing complex for seniors. He confirmed the land is vacant with infrastructure of sewer, water and road constructed by the prior owner. There is no building permit, but bids are being actively taken at this time. He is hoping to begin construction in May or June.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 15 recognizing delay due to Covid with active bids out. The motion was seconded by Commissioner Lee with discussion.

After further discussion, Commissioner Powers Gardner made the motion to modify the original motion and continue Agenda Item No. 15 to the next meeting. The motion was not seconded.

The original motion was brought back and carried with the following vote:

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
NAY: William C. Lee**

APPROVED

16. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBER 30:002:0114.

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

APPROVED

17. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR ST. XENIA ORTHODOX CHRISTIAN CHURCH, SERIAL NUMBER 30:065:0082.

No representative from St. Xenia Orthodox Christian Church appeared which is required for a new application. This property was previously owned by Saints Peter and Paul Orthodox Christian Church.

Commissioner Powers Gardner made the motion to continue Agenda Item No. 17 to the next meeting. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

CONTINUED

18. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR SEVENTH DAY ADVENTIST NEVADA-UTAH ASSOCIATION, SERIAL NUMBER 47:292:0001.

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

APPROVED

19. APPROVE OR DENY 2022 NEW APPLICATION FOR PROPERTY TAX EXEMPTION FOR UTAH AUTISM ACADEMY, SERIAL NUMBER 19:036:0084.

This property was previously owned by Hurst Wood Education Foundation Inc.

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

APPROVED

20. APPROVE OF REVOCATION OF PROPERTY TAX EXEMPTIONS FOR SPECIFIED PROPERTIES DESIGNATED ON ATTACHED LIST.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 20, continue Item No. 17 and the Salem Congregation of the Jehovah’s Witnesses and recognizing the prior action taken on Item No. 19. The motion was seconded by Commissioner Lee and carried with the following vote:

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

APPROVED

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

**AYE: Thomas V. Sakievich
Amelia Powers Gardner
William C. Lee
NAY: None**

There being no further business or public comment, the meeting adjourned at 3:09 P.M.

Thomas V. Sakievich, Commission Chair

ATTEST:

Joshua Daniels
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