COMMISSIONERS' MINUTES – DAVIS COUNTY

WORK SESSION MEETING MINUTES
Tuesday, October 17, 2023

The Board of Davis County Commissioners met for a Work Session at 8:30 AM on Tuesday, October 17, 2023, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

DISCLAIMER
The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of the content. Timestamps have been noted in the minutes to aid in locating points of discussion in the audio record. The audio recording for this meeting is available based upon the County's current retention schedule.

ROLL CALL:
Vice Chair Bob J Stevenson
Commissioner Randy B. Elliott
County Clerk Brian McKenzie
County Auditor Curtis Koch
Chief Deputy Civil Attorney Neal Geddes
CED Director Kent Anderson
Human Resources Director Chris Bone
Deputy Clerk Patrick Black

VP of Marketing & Communications, Intermountain Health Chris Dallin
Marketing & Communications Manager, Intermountain Health Chad Hunt
Chief Medical Officer for Layton Hospital, Intermountain Health Glen Morrel, MD
President for Layton Hospital, Intermountain Health Kelly Duffin
Chief Nursing & Operations Officer for Layton Hospital, Intermountain Health Tiffany Bears

EXCUSED:
Chair Lorene Miner Kamalu

OPENING
The meeting convened at 9:00 AM.

AGENDA ITEMS:

1. #999/2023. **Intermountain Layton Hospital annual presentation to Davis County Board of Commission** — *presented by Chris Dallin, Intermountain Health*

The purpose of this Work Session is for Intermountain Health to meet a requirement to maintain their Not-For-Profit status. In order to do this, they must meet and present to the Board of Equalization periodically and show their community contributions are more than the value of the property tax they would pay if they had a different status. While the Commission was not convened as the Board of Equalization for this meeting, this Work Session meets the intent needed to maintain Intermountain Health's status.

Chris Dallin gave a presentation explaining Intermountain Health's mission and the contributions Layton Hospital has made to the local community. See Attachment A.

Commissioner Stevenson commented on how the things have improved in the years since Intermountain Health built the hospital in Layton and how it has created an economic boom to the area. Many other businesses have built around the hospital and the area has grown substantially.

MEETING ADJOURNED
Meeting was adjourned at 9:37 AM

ATTACHMENTS
All publicly distributed materials associated with this meeting are noted as the following attachments:

A. Davis County Layton Hospital Gift to Community 2023.pptx

COMMISSIONERS' MINUTES – DAVIS COUNTY

Minutes Prepared by:

Patrick Black
Deputy Clerk

Minutes Approved on:

10/31/2023

Brian McKenzie
Davis County Clerk

Lorene Miner Kamalu
Commission Chair

Intermountain Health

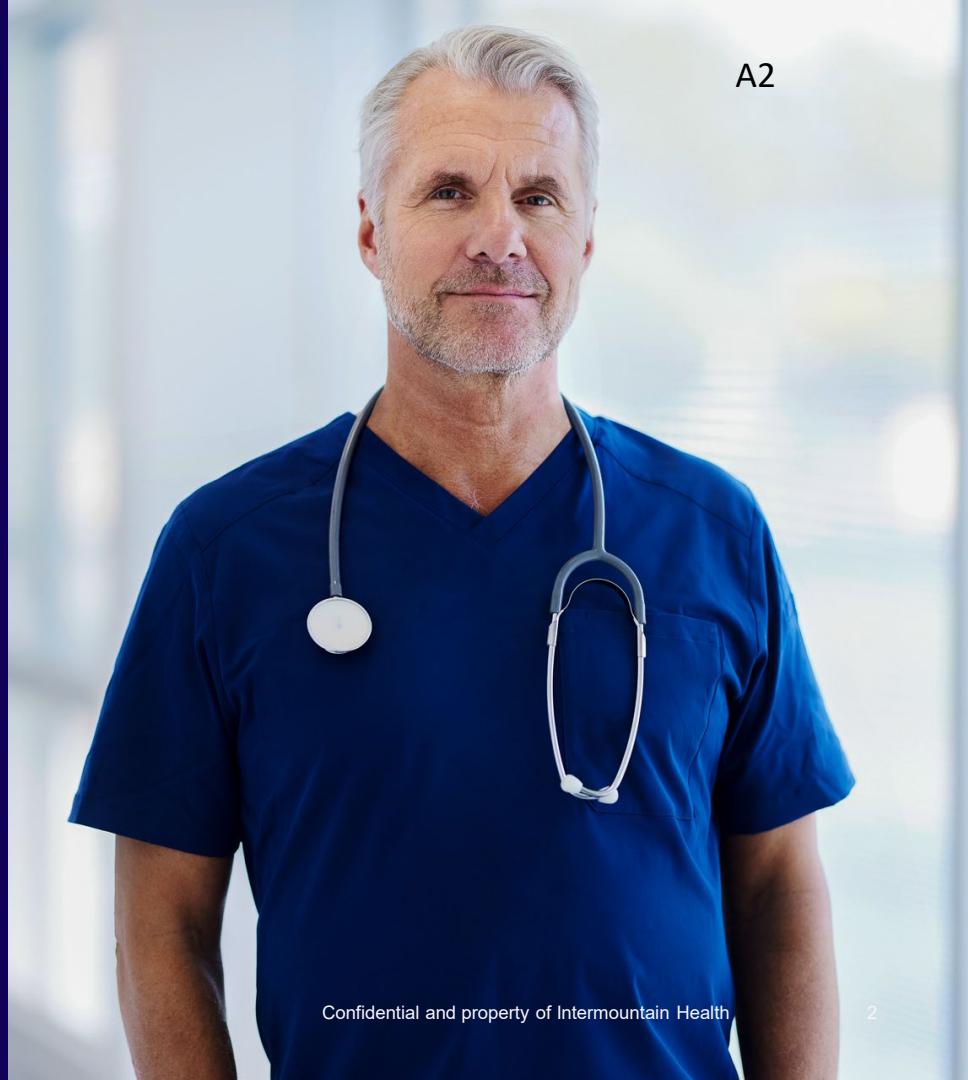
Community Health Needs for Davis County

Layton Hospital
Oct. 17, 2023



Our Intermountain Health Mission

Helping People Live the Healthiest Lives Possible®



Intermountain Health

A3

Our Bold Ambition:

Be the Model System

Keep people healthier for less while delivering the best and most caring experience.



Intermountain Health

A4

NOT-FOR-PROFIT

We help meet the diverse healthcare needs of our communities by providing excellent care at the lowest appropriate cost, regardless of the patient's ability to pay.




A5
CLINICS ENTRANCE

Layton Hospital 2022 Highlights



1,144

Babies Delivered



3,986

Surgeries Performed



27,486

Emergency Room Visits

Hospital Board of Trustees



Hospital Volunteers

+



Community Volunteers

=



Guides Our Work

Hospital Governing Board



Total Gift to the Community



Layton Hospital

2022 Gift to the Community

Charity Care Cases: 4,521



Value-Adjusted Charity Care
$2,367,372



Community Benefit
$25,992,255



Total Gift to the Community
$28,359,627



Capital Improvements
$1,402,847



Uncollected Bad Debt
$7,086,683

* Estimated Property Tax Value: $1,521,881

Intermountain Health

Additional Gifts to the Community

To Improve Health & Improve Healthcare Access

$87,993	$197,182	$366,097	$82,047
Community Service & Education	Clinics Serving Underserved Populations	Health Professional Education	Volunteer Service

Davis County's Community Health Needs

Health Department, local health experts, and public health data revealed three priorities:

01

Improve Mental Well-Being

02

Improve Chronic & Avoidable Health Outcomes

03

Address & Invest in Social Determinants of Health



Improve
Mental Well-Being



Improve Chronic and
Avoidable Health
Outcomes



Address and Invest in
Social Determinants
of Health

Drivers

- Addressing adverse childhood experiences
- Addressing social determinants
- Improving access to timely, quality care
- Influencing internal and public policy
- Promoting protective beliefs and behaviors
- Strengthening community infrastructure

Davis County Community Groups & Intermountain Health

$910,126 in Cash Donations

- Bountiful Community Food Pantry
- Davis Behavioral Health
- Safe Harbor Crisis Center
- Davis County Health Department
- Davis Education Foundation
- Family Summit Foundation
- South Davis Sewer District/Wasatch Resource Recovery
- Davis/Morgan/ Summit Head Start & Early Head Start
- The Family Counseling Service of Northern Utah

GOVERNMENT REQUIREMENTS TO MAINTAIN NOT-FOR-PROFIT STATUS / PROPERTY TAX EXEMPTION

State Requirements

- Six standards
- County Board of Equalization conference
- Gift to the community
- Charity plan

Federal Requirements

- Community Health Needs Assessment
- Identification and management of priorities
- Hospital activities reported on Form 990, Schedule H
- $50,000 excise tax per Hospital if requirements not met

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION

Must establish that it promotes healthcare, provides financial assistance to the general public, dedicates its property to charitable purposes, and provides Hospital care.

Organizes as a 501 (c) (3) and devotes all revenue & donations for Hospital and healthcare purposes.

Zero net earnings or donations benefit individual shareholders or other individuals.

Admits and treats all people with zero discrimination, treats everyone regardless of ability to pay, offers financial assistance, and provides evidence of the open access.

Governing board is broad and diverse, confers with county board of equalization at least annually, and maintains an active charity plan.

Must establish that the total gift to the community is more than the tax liability.

Use administration and central resources in ways that enhance and improve the governing Hospital's mission.

Intermountain Health

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION

1. A Hospital must establish that it is organized on a not-for-profit basis to:

- Promote healthcare
- Provide health-related assistance to the general public
- Dedicated its property to charitable purposes
- Provide Hospital care

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

1. A Hospital must establish that it is organized on a not-for-profit basis to:

- Intermountain Healthcare is a 501 (c)(3) organization
- The volunteer Hospital trustees operate the Hospital on a not-for-profit basis to promote healthcare and devote all revenue and donations to or for Hospital and healthcare purposes.

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

2. None of the institution's net earnings and no donations made to it inures to the benefit of private shareholders or other individuals.

- No earnings or donations at St. George Regional Regional Valley Hospital inure to the benefit of private shareholders or other individuals.

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

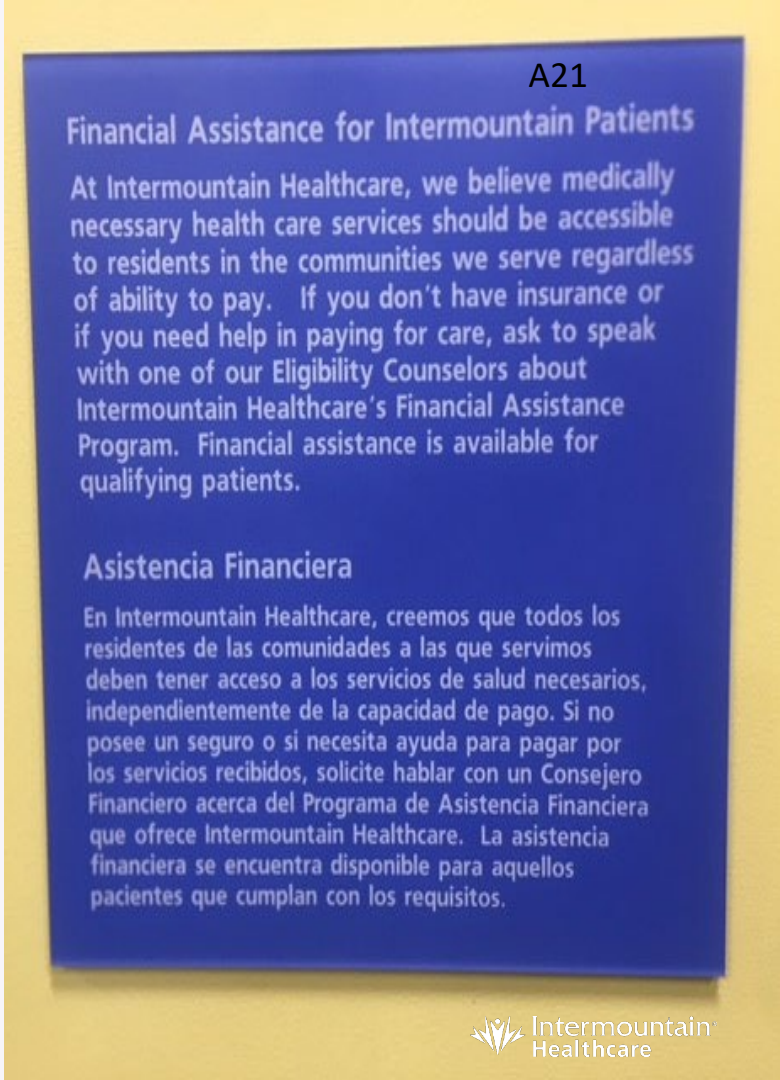
3. The institution must establish:

- That it admits and treats the public without regard to race, religion or gender
- That Hospital service is based on clinical judgment of physician and not on a patient's ability to pay
- That indigent persons who, in the judgment of a physician, require services generally available at the Hospital receive those services for no charge or reduced charge in accordance with an indigent person's ability to pay
- The institution must provide evidence of how it informs the public of its open access policy and services for the indigent

EXAMPLES OF OPEN ACCESS

The following language appears at Layton Hospital registration desks, and each statement is sent to patients in English and Spanish:

“At Intermountain Healthcare, we believe medically necessary health care services should be accessible to residents in the communities we serve regardless of ability to pay. If you don’t have insurance or if you need help in paying for care, ask to speak with one of our Eligibility Counselors about Intermountain Healthcare’s Financial Assistance Program. Financial assistance is available for qualifying patients.”



Intermountain Health

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

4. The institution must establish that policies integrate and reflect the public interest.

- Governing board has broad-based members representing the community it serves
- Confers annually with county board of equalization concerning community's clinical Hospital needs that can be addressed by the Hospital
- Establishes and maintains a "charity plan"

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

5. The institution must establish that its total gift to the community exceeds its property tax liability for that year.

Layton Hospital

2022 Gift to the Community

Charity Care Cases: 4,521



Value-Adjusted Charity Care
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Community Benefit
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Total Gift to the Community
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Intermountain Health

NOT-FOR-PROFIT HOSPITAL REQUIREMENTS IN UTAH TO RECEIVE CHARITABLE PROPERTY TAX EXEMPTION (CONT.)

6. Satellite healthcare facilities and centralized support facilities are entitled to tax exemption if it is shown that facilities enhance and improve the governing Hospital's mission.



Open Table: Let's Talk