

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 21, 2024 at 2:00 P.M.

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR
COMMISSIONER THOMAS V. SAKIEVICH, VICE CHAIR (*Electronically*)
COMMISSIONER AMELIA POWERS GARDNER

ALSO PRESENT (*Electronically*):

Paul Williams, Catholic Health Initiatives Colorado
Janelle Christensen, Utah Valley Family Support Center
Nila Bair, Community Nursing Services
Eric Johnson, Mountainlands Community Health Center

Rodney Smith, South Mountain Community Church
Shannon Dalley, Utah Regional Housing Corporation
Melissa Gardner, Turn Community Services
Phil Shumway, Turn Community Services

ALSO PRESENT:

Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Richard Smith, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Ben Stanley, Utah County Attorney's Office
Adam Beck, Utah County Attorney's Office
Katrina Cole, Utah County Attorney's Office
Burt Harvey, Utah County Auditor's Office
Vicky Westergard, Utah County Auditor's Office
Miranda North, Utah County Auditor's Office
Sally Leo, Utah County Auditor's Office
Tom Smith, Information Systems
Jenny Macfarlane, Boys & Girls Club of Utah County

David Stolarski, Provo Bible Church
Nicole Milo, Catholic Health Initiatives Colorado
Russell Depew, Heritage Behavioral Health Systems
Eric Jorgensen, Mountain Country Home Solutions
Michael Zander, Key Radio
Kelli Taylor, Church of Jesus Christ of LDS
Dallin Call, Church of Jesus Christ of LDS
Paul Dovenbarger, Church of Jesus Christ of LDS
Ian Swainston, Utah County resident
Darin Haskell, Ivory Innovations
Jim Bryan, BryanGroup Consulting
Joe Martel, Utah County resident

Commissioner Gordon called the meeting to order at 2:01 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON
MARCH 6, 2024.**

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS
REPORT, REPORT DATE: 3/18/2024.**

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

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3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 3/18/2024.

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

AYE: Brandon Gordon
Thomas V. Sakievich
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 65:662:0002. OWNER OF RECORD IS LISTED AS PETERSON, WADE & BRITTANY. APPEAL #1174-2023.

Burt Harvey recommended denying this late petition due to no failure by the County to notify the property owner.

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

DENIED

5. APPROVE OR DENY 2024 NEW APPLICATION FOR PRIVILEGE TAX EXEMPTION FOR IAN SWAINSTON, HANGER NUMBER 16-4.

Ian Swainston confirmed that the property is only being used for personal, not commercial, purposes.

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

APPROVED

6. APPROVE OR DENY 2023 NEW APPLICATION FOR PRIVILEGE TAX EXEMPTION FOR LONNIE H. WOODARD, SERIAL NUMBER 21:032:6404.

Vicky Westergard confirmed that Mr. Woodard was only using the property for personal, not commercial, purposes.

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

APPROVED

7. APPROVE OR DENY 2024 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED CHARITABLE ORGANIZATIONS IN THE ATTACHED LIST.

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

AYE: Brandon Gordon
Thomas V. Sakievich

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

APPROVED

8. APPROVE OR DENY 2024 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED EDUCATIONAL ORGANIZATIONS IN THE ATTACHED LIST.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

9. APPROVE OR DENY 2024 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED RELIGIOUS ORGANIZATIONS IN THE ATTACHED LIST.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

10. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BOYS AND GIRLS CLUB OF UTAH COUNTY, SERIAL NUMBER 46:037:0003.

Jenny Macfarlane of Boys and Girls Club of Utah County stated this property will be used to provide low-income housing.

Commissioner Sakievich made the motion to approve Agenda Item No. 10 with an amendment for pro-ration. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

11. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR CATHOLIC HEALTH INITIATIVES COLORADO, PERSONAL PROPERTY ACCOUNT NUMBERS 92008, 92614 AND 107431.

After a brief discussion between Nicole Milo and Paul Williams of Catholic Health Initiatives Colorado and the Board, it was determined the organization needs to reapply under charitable, not religious, purposes.

Commissioner Powers Gardner made the motion to continue Agenda Item No. 11 to next month's meeting. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: **Brandon Gordon**
Thomas V. Sakievich

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

CONTINUED

**12. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
HERITAGE BEHAVIORAL HEALTH SYSTEMS, SERIAL NUMBER 48:153:0003.**

Russell Depew of Heritage Behavioral Health Systems explained this is a new residential treatment center. They admitted the first student on January 15th.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

**13. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
IVORY INNOVATIONS FOR THE SERIAL NUMBERS IN THE ATTACHED LIST.**

Darin Haskell of Ivory Innovations stated these are affordable townhomes for low-income housing.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

**14. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
MOUNTAIN COUNTRY HOME SOLUTIONS, SERIAL NUMBERS 09:052:0014 AND
55:851:0002.**

Eric Jorgensen of Mountain Country Home Solutions explained this is a home and a four-plex to help provide much needed affordable housing in Utah County.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

APPROVED

**15. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
SOUTH MOUNTAIN COMMUNITY CHURCH, PERSONAL PROPERTY ACCOUNT
NUMBER 106638.**

Rodney Smith, executive pastor, introduced himself and South Mountain Community Church to the Board.

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

AYE: **Brandon Gordon**
Thomas V. Sakievich
Amelia Powers Gardner
NAY: **None**

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APPROVED

**16. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
TABITHA'S WAY, PERSONAL PROPERTY ACCOUNT NUMBER 107454.**

A representative from the organization was required to appear before the Board. No representative from Tabitha's Way attended this meeting.

Commissioner Sakievich made the motion to continue Agenda Item No. 16 to next month's meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner**
NAY: None

CONTINUED

**17. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS
20:047:0048, 38:608:0026, 47:107:0003, 65:673:0614, 66:753:0330, 35:239:0017
AND 35:239:0021, AND PERSONAL PROPERTY ACCOUNT NUMBERS 107655 AND
107656.**

Kelli Taylor of the Church of Jesus Christ of Latter-Day Saints explained there are two meetinghouses under construction and the other parcels (parking, landscape) are parts of existing buildings.

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

**AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner**
NAY: None

APPROVED

**18. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
TURN COMMUNITY SERVICES, PERSONAL PROPERTY ACCOUNT NUMBERS 89535,
95041 AND 97724.**

Phil Shumway and Melissa Gardner of Turn Community Services explained these personal property accounts are for the American Fork and two Springville locations.

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

**AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner**
NAY: None

APPROVED

**19. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
UTAH REGIONAL HOUSING CORPORATION, SERIAL NUMBER 53:434:0003.**

Shannon Dalley of Utah Regional Housing Corporation stated this property is used as low-income housing for chronically homeless individuals.

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

AYE: Brandon Gordon

Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**20. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR
UTAH VALLEY FAMILY SUPPORT CENTER, SERIAL NUMBER 49:717:0002.**

Janelle Christensen, executive director, stated this property is located in Lehi.

**Commissioner Powers Gardner made the motion to approve Agenda Item No. 20. The motion
was seconded by Commissioner Sakievich and carried with the following vote:**

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**21. APPROVE OR DENY 2024 CHARITY PLAN AND 2024 ANNUAL STATEMENT FOR
CONTINUED PROPERTY TAX EXEMPTION FOR COMMUNITY NURSING SERVICES,
PERSONAL PROPERTY ACCOUNT NUMBER 22669.**

Nila Bair of Community Nursing Services explained they provide charitable care through their Senior Wish and other programs. Their gift to the community in 2023 was \$34,000.

**Commissioner Powers Gardner made the motion to approve Agenda Item No. 21. The motion
was seconded by Commissioner Sakievich and carried with the following vote:**

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**22. APPROVE OR DENY 2024 CHARITY PLAN AND 2024 ANNUAL STATEMENT FOR
CONTINUED PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH
SYSTEMS, SERIAL NUMBERS 17:057:0085, 36:172:0002 AND 38:173:0002, AND
PERSONAL PROPERTY ACCOUNT NUMBERS 101986 AND 52248.**

Russell Depew, finance director, discussed how they offer scholarships to students who have graduated from Heritage to pursue a college education. They also offer discounts and scholarships for treatment and tuition to students who need financial aid at their schools.

**Commissioner Powers Gardner made the motion to approve Agenda Item No. 22. The motion
was seconded by Commissioner Sakievich and carried with the following vote:**

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**23. 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.**

A representative from the organization was required to appear before the Board. No representative from Mission Alpine Valley Care Center attended this meeting.

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Commissioner Powers Gardner made the motion to continue Agenda Item No. 23 to next month's meeting. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

CONTINUED

**24. APPROVE OR DENY 2024 CHARITY PLAN AND 2024 ANNUAL STATEMENT FOR
CONTINUED PROPERTY TAX EXEMPTION FOR MOUNTAINLANDS COMMUNITY
HEALTH CENTER, PERSONAL PROPERTY ACCOUNT NUMBERS 48216, 90806, 88506
AND 63832.**

Eric Johnson, director of finance, discussed their new pharmacy in Payson which will provide significant savings to the poor and indigent in the community.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 24. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**25. ACCEPT OR DENY 2024 LATE PETITION FOR PROPERTY TAX EXEMPTION
APPLICATION FOR PROVO BIBLE CHURCH, SERIAL NUMBER 21:043:0004 RECEIVED
AFTER THE STATE MANDATED DEADLINE OF MARCH 1, 2024.**

David Stolarski, pastor of Provo Bible Church, explained that there was confusion on this filing due to staffing issues.

Commissioner Powers Gardner made the motion to accept Agenda Item No. 25. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

ACCEPTED

**26. APPROVE OR DENY 2024 ANNUAL STATEMENT OF PROPERTY TAX EXEMPTION FOR
PROVO BIBLE CHURCH, SERIAL NUMBER 21:043:0004.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 26. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner
NAY: None

APPROVED

**27. APPROVE OR DENY REVOCATION OF 2024 PROPERTY TAX EXEMPTION FOR
SUNSHINE HEROES FOUNDATION, PERSONAL PROPERTY ACCOUNT NUMBER
79839; UTAH FOSTER CARE FOUNDATION, PERSONAL PROPERTY ACCOUNT
NUMBER 45187 AS REQUESTED BY THE ORGANIZATIONS.**

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Commissioner Powers Gardner made the motion to approve Agenda Item No. 27. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

APPROVED

28. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF URBAN FARMING ASSESSMENT ACT STATUS FOR MARTEL, JOSEPH M & BARBARA A, SERIAL NO. 17:016:0148.

Commissioner Powers Gardner made the motion to deny Agenda Item No. 28. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

DENIED

29. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF URBAN FARMING ASSESSMENT ACT STATUS FOR MARTEL, JOSEPH M & BARBARA A, SERIAL NO'S. 17:016:0148 & 34:174:0003.

This application was denied by the Assessor's office based on areas within the provided legal description not having two years prior production to meet the agricultural production requirements. The state code outlining Urban Farming states that only the portion in agricultural production can receive the benefit even if the acreage is in the same parcel. Mr. Martel explained that his greenbelt parcel 17:016:0147 was subdivided for his children last year and created parcel 17:016:0148. He asserts that this parcel has remained in agricultural production during the transition process from greenbelt to urban farming. He also has goats grazing on parcel 34:174:0003.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 29. The motion was seconded by Commissioner Sakievich and carried with the following vote:

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

APPROVED

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

AYE: Brandon Gordon
Thomas V. Sakievich
Amelia Powers Gardner

NAY: None

There being no further business or public comment, the meeting adjourned at 3:31 P.M.

Brandon Gordon, Commission Chair

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ATTEST:

Rodney W. Mann
Utah County Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary