

WASHINGTON COUNTY BOARD OF EQUALIZATION
EXEMPTION HEARING MINUTES
April 5, 2016

BOARD OF EQUALIZATION/EXEMPTION HEARING

A Board of Equalization Hearing was called to order by Commission Chairman Alan D. Gardner at 3:00 p.m. on April 5, 2016, in the Commission Chambers, Washington County Administration Building, St. George, Utah. Those in attendance were Chairman Alan D. Gardner, Commissioner Victor Iverson, Commissioner Zachary Renstrom, Administrator Dean Cox, Deputy County Attorney Eric Clarke, County Assessor Tom Durrant, County Assessor Office Services Division Manager Adel Murphy, representing the Clerk of the Board, and Deputy County Clerk Nicholle Felshaw.

APPROVAL OF MINUTES OF JANUARY 5, 2016

MOTION: Motion by Commissioner Renstrom to Approve the Board of Equalization Minutes of January 5, 2016. Motion seconded by Commissioner Iverson and carried by a unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

CONSIDERATION OF PROPERTY TAX EXEMPTIONS

Adel Murphy, acting as the representative of the Clerk of the Board explained that the Board of Equalization was convening for the purpose of considering the 2016 requests for exemptions of both real and personal property. Generally speaking, properties are either exempt by virtue of their ownership or their use (religious, educational, or charitable). The use must be exclusively for religious, charitable or educational purposes. The burden of proof rests with the property owner requesting the exemption.

Ms. Murphy distributed handouts of each of the categories in consideration. A copy of the handouts are available for review in the County Commission Office.

Religious Exemptions

The Religious Entities handout refers to properties in the County that have requested religious exemptions for 2016. The recommendation was made to assign exempt status to all of those listed.

MOTION: Motion by Commissioner Renstrom to Approve the Recommendations of the Washington County Assessor Division Manager for Religious Exemptions for 2016, as presented. Motion seconded by Commissioner Iverson and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

Charitable Exemptions

The Charitable Entities handout refers to properties in the County that have requested charitable exemptions for 2016. The recommendation was made to assign exempt status to all of those listed with the exception of the following two (2) entities: the Zion Natural History Association and the Virgin River Land Preservation. The Zion Natural History Association owns two (2) vacant parcels and the Virgin River Land Preservation also owns two (2) vacant parcels. These parcels are being held for conservation.

Both the Zion Natural History Association and the Virgin River Land Preservation properties have been exempt for several years but during an exempt properties audit it was recognized that neither entity meets the exclusive use qualification.

MOTION: Motion by Commissioner Iverson to Approve the Charitable Exemptions for 2016 with the Exception of the Two (2) Parcels owned by the Virgin River Land Preservation, and the Two (2) Parcels owned by the Zion Natural History Association. Motion seconded by Commissioner Renstrom and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

Educational Exemptions

The Educational Entities handout refers to properties in the County that have requested educational exemptions for 2016. The recommendation was made to assign exempt status to all of those listed with the exception of the following two (2) entities: the Grafton Heritage Partnership Project and the Cinnamon Hills Youth Crisis Center.

The Grafton Heritage Partnership Project owns two (2) parcels, the vacant parcel (account 153729) is being held for preservation and does not meet the exclusive use qualification.

The Cinnamon Hills Youth Crisis Center, account number 319395, is the Ambassador Inn Motel. It was determined that approximately one-third ($1/3^{\text{rd}}$) of the property is vacant and thus does not meet the exclusive use qualification. It was recommended that the vacant portion of the property be assigned taxable status.

MOTION: Motion by Commissioner Renstrom to Approve the Educational Exemptions for 2016 with the Exception of the Grafton Heritage Partnership Project, Account Number 153729 and the One Third ($1/3^{\text{rd}}$) Vacant Portion of the Cinnamon Hills Youth Crisis Center, Account Number 319395. Motion seconded by Commissioner Iverson and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

United Effort Plan Trust Exemptions

The following was recommended: Two (2) properties, account numbers 928750 and 928534, are private cemeteries and do not qualify for exemption. Account number 928527 is a roadway and also does not qualify. Account numbers 929690 and 929917 are properties that contain Hildale City office/storage and the fire station and do not qualify since the exemption is based on the use by the owner and not by the tenant. Account number 930197 is the Holm Sunday School; however, there is no information as to the organized status of this group and in addition the determination of the exemption is based on the use by the owner and not by the tenant and therefore does not qualify. Account number 929791 is the Steed Sunday School property being purchased by Washington County for the purpose of the future Hildale Library and is currently not being used as a school, and thus does not qualify for the exemption. Account number 930281 is property that includes a residence, clinic, church and baptismal font. This property is being recommended as part taxable and part exempt. The Bishop Storehouse, account number 930306 is being recommended as exempt status and the Warehouse only on account number 930298 is being recommended as exempt.

Commissioner Renstrom has a conflict of interest on the United Effort Plan Trust Exemptions and recused himself from discussion and voting on this item.

MOTION: Motion by Commissioner Iverson to Approve the Recommendations for the United Effort Plan Trust Exemptions and Non-Exemptions for 2016, as presented. Motion seconded by Commissioner Gardner and carried by majority vote, with Commissioners Gardner and Iverson voting aye and Commissioner Renstrom not voting.

Non-Primary to Primary Residential

The Real Property Primary Residential handout refers to properties whose owners have requested a change of status from non-primary residential to primary residential as of January 1, 2016.

It was recommended that primary status be assigned to all of those listed.

MOTION: Motion by Commissioner Renstrom to Approve the Recommendations for Non-Primary to Primary Residential Exemptions for 2016, as presented. Motion seconded by Commissioner Iverson and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

Primary to Non-Primary Residential

The Real Property Non-Primary Residential handout represents homeowners who have requested

a change of status from primary to non-primary residential as of January 1, 2016.

It was recommended that primary status be assigned to all of those listed.

MOTION: Motion by Commissioner Iverson to Approve the Recommendations for Primary to Non-Primary Residential Exemptions for 2016, as presented. Motion seconded by Commissioner Renstrom and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

Mobile Homes: Primary

The Primary Mobile Homes handout represents personal property mobile homes where the homeowner owns the home but not the land. It was recommended that primary status be assigned to all of those listed.

MOTION: Motion by Commissioner Renstrom to Approve the Recommendations for Primary Mobile Home Exemptions for 2016, as presented. Motion seconded by Commissioner Iverson and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye.

Mobile Homes: Non-Primary

The Non-Primary Mobile Homes handout represents personal property mobile homes where the homeowner owns the home but not the land. It was recommended that primary status be assigned to all of those listed.

MOTION: Motion by Commissioner Iverson to Approve the Recommendations for Non-Primary Mobile Home Exemptions for 2016, as presented. Motion seconded by Commissioner Renstrom and carried by unanimous vote, with Commissioners Gardner, Iverson and Renstrom voting aye

Personal Property Business Exemptions

The personal property business exemptions shown in the handout refers to 2015, as the 2016 numbers are not yet available. The value limit in 2015 was ten thousand two hundred dollars (\$10,200); and will be raised to ten thousand three hundred dollars (\$10,300) for 2016.

Ms. Murphy recommended the exemption for all of the businesses listed.

MOTION: Motion by Commissioner Renstrom to Approve the Recommendations for Personal Property Business Exemptions for 2015, as presented. Motion seconded by Commissioner Iverson and carried by unanimous vote, with

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Commissioners Gardner, Iverson and Renstrom voting aye.

Having no other business, the Board of Equalization Hearing was adjourned at 3:27 p.m.

NICHOLLE M. FELSHAW
DEPUTY COUNTY CLERK

ALAN D. GARDNER
CHAIRMAN