

**WASHINGTON COUNTY BOARD OF EQUALIZATION**  
**EXEMPTION HEARING MINUTES**  
**April 3, 2012**

**BOARD OF EQUALIZATION/EXEMPTION HEARING**

A Board of Equalization Hearing was called to order by Commission Chairman Alan D. Gardner at 2:00 p.m. on April 3, 2012, in the Commission Chambers, Washington County Administration Building, St. George, Utah. Those in attendance were Chairman Alan D. Gardner, Commissioner Dennis Drake, Commissioner James J. Eardley, Administrator Dean Cox, Deputy County Attorney Eric Clarke, County Assessor Arthur L. Partridge, and Deputy County Clerk Christine Hall.

Washington County Assessor Arthur L. Partridge explained that the Board of Equalization was convening for the purpose of considering this year's Requests for Exemptions of both Real and Personal Property from the property tax rolls of Washington County. Generally speaking, properties are either exempt by virtue of their ownership or their use (religious, educational, or charitable). The burden of proof rests with the property owner requesting the exemption.

Mr. Partridge distributed a binder entitled "Washington County Exempt Hearings - 2012" and reviewed certain basic procedures. A copy of this document is available for review in the County Commission Office.

**Religious Exemptions**

He directed the Board of Equalization's attention to Section 6, Religious Exemptions, and made the point that properties owned by religious entities are not automatically entitled to exemption; until a structure that will be used for religious or charitable use is built on a property, that property does not qualify for the exemption.

- **Color Country/Desert Ridge Baptist Church**

Mr. Partridge recommended that the Color Country Baptist Church property does not qualify for an exemption based upon the fact that it is currently a vacant lot. Joe Parker, representing the Color Country Baptist Church in Little Valley, asked to speak to the Board of Equalization concerning his request for property tax exemption. His function is to seek out sites for future Baptist churches in this area. His group purchased a parcel consisting of 3.16 acres off of Little Valley Road with the express purpose of erecting a building on that site. They would also like to put up a pavilion and soccer field.

Mr. Parker recognizes that it is too late to request an exemption for 2012.

**MOTION: Motion by Commissioner Drake to Approve the Recommendation of the Washington County Assessor for the Category of Religious Exemptions for**

**2012. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Dennis Drake, James J. Eardley, and Alan D. Gardner voting aye.**

### **Educational Exemptions**

Cinnamon Hills Youth Crisis Center has requested an exemption for its building, land, and parking lot. Mr. Partridge has not made a recommendation on this property. Tara Smith, representing Cinnamon Hills, asked to speak to the Board of Equalization.

Everything taught at Cinnamon Hills, according to Smith, is educational: behavior, life skills, coping skills, vocational training, traditional education, and so forth. It is situated next to the Ambassador Inn, where many of the students work cleaning the rooms.

Commissioner Eardley questioned the characterization of the facility as educational, rather than custodial. He said that last year, the BOE requested financial information, including tax returns or balance sheets, and so far that information has not been forthcoming. Tara said that she has submitted profit and loss statements.

Deputy County Attorney Eric Clarke asked several specific questions:

- What are the requirements for students joining the school? Tara said that there is an admission criteria based on history, behavior, ability to educate the child, whether the child is ambulatory
- How is each student's education funded? Primarily from governmental agencies (such as school districts) in California; reduced fees are available based on need
- How many students attend on the reduced fee schedule? Will have to research the question and provide information later
- Is the attendance of some students by virtue of a court order? Some are, yes
- What percentage is from Washington County? None currently, but in the past, there have been several
- What percentage of the staff is certified teachers and/or psychologists? Approximately 15 are certified teachers, a vocational teacher and youth development staff oversees the cleaning of the hotel; but no degree is required
- Is the Ambassador Hotel marketed as a charitable institution? Not right now
- We need clarification from the attorney as to how the financial burden is lifted from the government and taxpayers and placed on Cinnamon Hills
- Do you accept donations? Donations are not traditionally accepted
- We need a full copy of a decision quoted in Cinnamon Hills' documents: 09-1308

**MOTION: Motion by Commissioner Drake to Approve the Recommendations of the Washington County Assessor with Respect to Educational Exemptions with the Exception of Cinnamon Hills Youth Crisis Center. The Board of Equalization will Defer a Decision on Cinnamon Hills' Request for Tax-Exempt Status Pending the Receipt of Additional Information as Requested. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Gardner, Eardley, and Drake voting aye.**

**Charitable Exemptions**

- **The Mesa**

Linda Newell is the Chairman of the Board of The Mesa, an artists' and writers' retreat for creativity in the Springdale area. The Mesa sits on a 29-acre piece of property above the town center of Springdale, only 3 acres of which is buildable, and there are plans for 24 people to work there. The plan is for several residences, a small commons area, a kitchen, and other amenities. Hopefully in the future, The Mesa will be affiliated with Dixie State College and provide an area for students there to create their work. The total cost of the buildings will be approximately \$346,000.

Commissioner Eardley mentioned that the land is currently vacant, so it does not qualify for the exemption. Mr. Partridge said that the land does have a conservation easement on it, in which case the taxable value of the property may be reduced. He would be happy to re-assess the property in question and perhaps readjust the appraised value.

**MOTION: Motion by Commissioner Eardley for the Washington County Assessor to Re-Assess the Property in Question With a View Towards Possible Adjustment of the Appraised Value in Consideration of a Conservation Easement. Motion seconded by Commissioner Drake and carried by unanimous vote, with Commissioners Gardner, Eardley, and Drake voting aye.**

- **The Hope Chest**

Misty Abbott, representing The Hope Chest, said that The Hope Chest is a pregnancy care center that provides counseling, classes, and support for those women who find themselves in an unwanted pregnancy situation. It is funded privately, and because of the recession, funding is down. It recently opened a thrift store to raise money to further assist its clients. The Hope

Chest is asking for an exemption only on personal property, which was granted last year.

**MOTION: Motion by Commissioner Eardley to Approve the Recommendation of the Washington County Assessor for a Personal Property Exemption for 2012 for The Hope Chest. Motion seconded by Commissioner Drake and carried by unanimous vote, with Commissioners Drake, Eardley, and Gardner voting aye.**

- **The Holt Family Cemetery Corporation**

Barbara Holt Prestwich spoke, representing the Holt Family Cemetery Corporation. Holt is requesting an exemption, although the law is clear that the property on which private cemeteries are located is taxable.

**MOTION: Motion by Commissioner Drake to Refer this Item Back to the Washington County Assessor's Office to Research Deed Restrictions and Obtain Further Information. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Drake, Eardley, and Gardner voting aye.**

#### **Non-Primary to Primary Residential**

This section contains properties that have requested a change of status from non-primary residential to primary residential as of January 1, 2012.

**MOTION: Motion by Commissioner Drake to Approve the Recommendations of the Washington County Assessor for Non-Primary to Primary Residential Exemptions for 2012, as presented. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Eardley, Gardner, and Drake voting aye.**

#### **Primary to Non-Primary Residential**

**MOTION: Motion by Commissioner Eardley to Approve the Recommendations of the Washington County Assessor for Primary to Non-Primary Residential Exemptions for 2012, as presented. Motion seconded by Commissioner Drake and carried by unanimous vote, with Commissioners Eardley, Gardner, and Drake voting aye.**

**Mobile Homes: Primary and Non-Primary**

**MOTION: Motion by Commissioner Drake to Approve the Recommendations of the Washington County Assessor for Primary and Non-Primary Mobile Home Exemptions for 2012, as presented. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Eardley, Gardner, and Drake voting aye.**

**Personal Property Business Exemptions**

The personal property in this section is exempted from taxation by virtue of the fact that it possesses no aggregate value in excess of three thousand nine hundred dollars (\$3,900.00). Commissioner Drake pointed out two properties on the list that are valued at considerably more than \$3,900.00: Smart Enterprises, P001749 (\$37,757.00); and Western Construction Management, P021640 (\$95,400.00).

**MOTION: Motion by Commissioner Drake to Approve the Recommendations for Personal Property Business Exemptions, with the Exception of the two properties indicated above, which will be reviewed. Motion seconded by Commissioner Eardley and carried by unanimous vote, with Commissioners Eardley, Gardner, and Drake voting aye.**

**[Note: Subsequent to the meeting, Mr. Partridge confirmed that the presence of these two properties (Smart and Western) on the list was a typographical error; they should not have been included.]**

Having no other business, the Board of Equalization Hearing was adjourned at 3:26 p.m.

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CHRISTINE S. HALL  
DEPUTY COUNTY CLERK

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ALAN D. GARDNER  
CHAIRMAN