

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 30, 2023 at 2:00 P.M.**

**PRESENT:** COMMISSIONER AMELIA POWERS GARDNER, CHAIR  
COMMISSIONER THOMAS V. SAKIEVICH

**ALSO PRESENT** (*Electronically*):

Vicky Westergard, Utah County Auditor's Office  
Nathan Runyan, Holland & Hart LLP  
Maria Cruz, Intermountain Healthcare  
Eric Johnson, Mountainlands Community Health Center

Shannon Dalley, Utah Regional Housing  
Doug Carlson, Utah Regional Housing  
Michelle Hardman, Alpine Rehabilitation Center

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Adam Beck, Utah County Attorney's Office  
Ben Stanley, Utah County Assessor's Office  
Diane Garcia, Utah County Assessor's Office  
Clarissa Reeve, Utah County Assessor's Office  
Merlin Ethington, Utah County Assessor's Office  
Paulette Stetser, Utah County Assessor's Office  
Andrea Allen, Utah County Recorder  
Joshua Erickson, Restoration Torah Family Assembly  
Russ Depew, Heritage Schools, Inc.

Michelle Holbrook, Holbrook Community Center  
Bonner Gillies, property owner  
Lynn Swenson, property owner  
Elio Vianna, property owner  
Sam Lambert, Ray Quenney & Nebecker P.C.  
Jenny Ostraff, Boys & Girls Clubs of Utah County  
Burt Harvey, Utah County Auditor's Office  
Sally Leo, Utah County Auditor's Office  
Tom Smith, Information Systems

Commissioner Powers Gardner called the meeting to order at 2:02 P.M. and welcomed those present. She noted the absence of Commissioner Gordon and suspended Robert's Rules of Order. The following matters were discussed:

- 1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON FEBRUARY 23, 2023**
- 2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MARCH 8, 2023**
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 3/28/2023.**
- 4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 3/28/2023.**

Commissioner Sakievich made the motion to approve Agenda Item No's. 1-4. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

**AYE: Amelia Powers Gardner  
Thomas V. Sakievich**

**NAY: None**

APPROVED

- 5. APPROVE OR DENY THE REINSTATEMENT OF THE PRIMARY RESIDENTIAL EXEMPTION ON THE PARCELS LISTED ON THE ATTACHED SPREADSHEET FOR TAX YEAR 2022.**

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

**AYE: Amelia Powers Gardner  
Thomas V. Sakievich**

NAY: None

APPROVED

- 6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 30:078:0292. OWNER OF RECORD IS LISTED AS BREEZ LIVING REVOCABLE TRUST 11-26-2013 THE (ET AL). APPEAL #1411-2022.**

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

AYE: Amelia Powers Gardner  
Thomas V. Sakievich

NAY: None

APPROVED

- 7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 38:443:0002. OWNER OF RECORD IS LISTED AS C JAY PROPERTIES LLC. APPEAL #1412-2022.**

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

AYE: Amelia Powers Gardner  
Thomas V. Sakievich

NAY: None

APPROVED

- 8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 47:331:0004. OWNER OF RECORD IS LISTED AS CLEGG, KERRY D. APPEAL #1415-2022.**

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

AYE: Amelia Powers Gardner  
Thomas V. Sakievich

NAY: None

APPROVED

- 9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCELS 34:702:0237-34:702:0276. OWNER OF RECORD IS LISTED AS WOODSIDE HOMES OF UTAH LLC. APPEAL #1416-2022.**

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

AYE: Amelia Powers Gardner  
Thomas V. Sakievich

NAY: None

APPROVED

- 10. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR IHC HEALTH SERVICES, INC., PERSONAL PROPERTY ACCOUNT NUMBER 106429.**

This Primary Children's Hospital in Lehi is still under construction. It will be completed and operating by March 2024.

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

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

APPROVED

**11. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HOLBROOK COMMUNITY CENTER, SERIAL NUMBER 65:704:0002.**

Michelle Holbrook stated this center for arts and education will serve individuals with disabilities. It will be finished by the end of this summer and Lehi City will utilize the building in the evenings for community programs.

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

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

APPROVED

**12. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RURAL HOUSING DEVELOPMENT CORPORATION, SERIAL NUMBERS 29:023:0049 AND 25:063:0035.**

A representative from Rural Housing Development Corporation failed to appear as is required by code.

**Commissioner Sakievich made the motion to continue Agenda Item No. 12 to next month's meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

**13. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BOYS AND GIRLS CLUB OF UTAH COUNTY, PERSONAL PROPERTY ACCOUNT NUMBERS 104175 AND 104682.**

Jenny Ostraff of Boys and Girls Club of Utah County explained that the organization helps young people, especially those who are most in need, to reach their full potential as productive and responsible citizens and leaders. They also prepare meals for 5,000 children.

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

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

APPROVED

**14. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, SERIAL NUMBERS 41:914:0058, 48:498:0306, 58:021:0461, 58:021:0524 AND 58:041:0005.**

A representative from the Church of Jesus Christ of Latter-Day Saints failed to appear as is required by code.

**Commissioner Sakievich made the motion to continue Agenda Item No. 14 to next month's meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

**15. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BRIGHAM YOUNG UNIVERSITY, PERSONAL PROPERTY ACCOUNT NUMBER 3309.**

A representative from Brigham Young University failed to appear as is required by code.

**Commissioner Sakievich made the motion to continue Agenda Item No. 15 to next month's meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

**16. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR UTAH REGIONAL HOUSING, SERIAL NUMBERS 36:449:0002, 04:077:0006, 22:020:0017, 46:651:0013, 04:077:0015, 44:139:0002, 46:940:0002, 35:771:0017, 35:771:0018 AND 35:771:0001.**

Shannon Dalley could not precisely identify which parcels should be denied due to vacancy and potential sale. Burt Harvey of the Auditor's Office requested this item be continued to next month's 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:** Amelia Powers Gardner  
Thomas V. Sakievich  
**NAY:** None

CONTINUED

**17. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR RESTORATION TORAH FAMILY ASSEMBLY, SERIAL NUMBERS 35:018:0001 AND 35:017:0002.**

Burt Harvey clarified that the correct serial numbers are 36:285:0001 and 35:018:0002. Joshua Erickson, representing the church, explained the Orem property is a charity house where ten families, mainly single mothers, are currently living. The property in Lehi is their main meeting location. They are a branch of the Restoration Church.

**Commissioner Sakievich made the motion to approve Agenda Item No. 17 with the updated serial numbers of 36:285:0001 & 35:018:0002. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

APPROVED WITH EXCEPTION

**18. APPROVE OR DENY 2023 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, SERIAL NUMBER 36:172:0002.**

This property in Orem was on the agenda last year in October and November. Russ Depew explained that they do now have the occupancy license from the Utah State Department of Human Services and kids are now being housed and enrolled in their programs.

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

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

APPROVED

**19. APPROVE OR DENY 2023 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR HERITAGE BEHAVIORAL HEALTH SYSTEMS, SERIAL NUMBERS 17:057:0085, 38:173:0002 AND PERSONAL PROPERTY ACCOUNT NUMBERS 101986 AND 52248.**

Russ Depew discussed how they offer scholarships to the students who have graduated from Heritage to pursue a college education. They also offer discounts and scholarships for treatment and tuition for students whose parents demonstrate financial need.

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

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

APPROVED

**20. APPROVE OR DENY 2023 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR COMMUNITY NURSING SERVICES, PERSONAL PROPERTY ACCOUNT NUMBER 22669.**

A representative from Community Nursing Services failed to appear as is required by code.

**Commissioner Sakievich made the motion to continue Agenda Item No. 20 to next month's meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

**21. APPROVE OR DENY 2023 CHARITY PLAN AND ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR MISSION AT ALPINE REHABILITATION CENTER, SERIAL NUMBER 30:007:0006 AND PERSONAL PROPERTY ACCOUNT NUMBER 2645.**

Michelle Hardman, administrator of Alpine Rehabilitation Center, explained they are a long-term care skilled nursing facility and provide students of certified nursing programs (BYU, MATC and Joyce College) with on-site training.

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

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

APPROVED

**22. APPROVE OR DENY 2023 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.**

Eric Johnson stated that they provide medical, dental, behavioral health and pharmaceutical care to the citizens of Utah and Uintah counties.

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

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

APPROVED

- 23. APPROVE OR DENY 2023 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED EDUCATIONAL ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.**
- 24. APPROVE OR DENY 2023 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED RELIGIOUS ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.**
- 25. APPROVE OR DENY 2023 ANNUAL STATEMENT FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED CHARITABLE ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.**

Burt Harvey requested that the following charitable organizations: Libertas Institute, Shooters Soccer Club, Huish Performing Arts and Assisted Living Foundation, be pulled and continued to next month's meeting.

**Commissioner Sakievich made the motion to approve Agenda Item No.'s 23-25 and to continue to next month's meeting these organizations: Libertas Institute, Shooters Soccer Club, Huish Performing Arts and Assisted Living Foundation. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

APPROVED WITH EXCEPTION

- 26. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR GILLIES, BONNER ELMO & DIANE EVANS (ET AL), SERIAL NO'S. 23:054:0033 & 23:054:0032, GB ACCT NO'S. 291-2023 & 292-2023 (CONTINUED FROM FEBRUARY 23, 2023 MEETING).**

Lynn Swenson, the lessee, came forward to discuss his agricultural production on these parcels.

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

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

APPROVED

- 27. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR VIANNA, ELIO, SERIAL NO'S. 26:028:0051 & 26:031:0063, GB ACCT NO'S. 295-2023 & 296-2023.**

According to Diane Garcia, parcel 26:031:0063 is .75 acres with a home and residential use. Parcel 26:028:0051 is 4.73 acres with a large area of storage for rocks, commercial use and truck parking. These two parcels combined do

not meet the requirement of five contiguous acres with agricultural production. Elio Vianna, the owner, stated there has been cattle on his property in 2021 and 2022. The Board requested this documentation which was not previously provided to the County.

**Commissioner Sakievich made the motion to continue Agenda Item No. 27 to next month’s meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:**

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

CONTINUED

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

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

There being no further business or public comment, the meeting adjourned at 3:13 P.M.

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Amelia Powers Gardner, Commission Chair

ATTEST:

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Rodney W. Mann  
Utah County Auditor

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Recorded and transcribed by Sally Leo, Board of Equalization Secretary