



PUBLIC NOTICE IS HEREBY GIVEN THAT THE
BOARD OF EQUALIZATION
WILL MEET IN THE

Grand County Commission Chambers
125 East Center Street, Moab, Utah
May 3, 2022

Commission meetings allow for both in-person or virtual attendance. Remote participation is through Zoom and meetings are broadcast live on YouTube. To call in to the meeting dial: **(669) 900 – 6833**

Use Meeting ID: **851 7082 0571 #** Password (if needed): **214317**. To unmute press *6.

To watch live on YouTube visit: <https://tinyurl.com/Grand-County-Utah-YouTube>

To join via Zoom visit: <https://tinyurl.com/Grand-County-Commission-Zoom>

4:00 p.m.

- Call to Order**
- Hearing Items - Discussion and Consideration of:**
 - A. Approving property tax exemption request for the Moab Free Health Clinic, a 501(c)(3) organization, regarding real property known as 125 W. 200 S., Moab, Utah (Kait Jagla, member of the organization Debbie Swasey, Assessor)
- Closed Session(s)** (if necessary)
- Adjourn**

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend County Commission meetings are encouraged to contact the County two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. T.D.D. (Telecommunication Device for the Deaf) calls can be answered at: (435) 259-1346. Individuals with speech and/or hearing impairments may also call the Relay Utah by dialing 711. Spanish Relay Utah: 1 (888) 346-3162

It is hereby the policy of Grand County that elected and appointed representatives, staff and members of Grand County Commission may participate in meetings through electronic means. Any form of telecommunication may be used, as long as it allows for real time interaction in the way of discussions, questions and answers, and voting.

At the Grand County Commission meetings/hearings any citizen, property owner, or public official may be heard on any agenda subject. The number of persons heard and the time allowed for each individual may be limited at the sole discretion of the Chair. On matters set for public hearings there is a three-minute time limit per person to allow maximum public participation. Upon being recognized by the Chair, please advance to the microphone, state your full name and address, whom you represent, and the subject matter. No person shall interrupt legislative proceedings.

Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Wednesday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Special Commission Meeting. Information relative to these meetings/hearings may be obtained at the Grand County Commission's Office, 125 East Center Street, Moab, Utah; (435) 259-1346.

Directions: To request inclusion on the Commission agenda, complete this Agenda Summary form by following the instructions within the form. Email completed form and any attachments to mnassau@grandcountyutah.net no later than 5:00 p.m. the Wednesday before the requested Commission Meeting (meetings are held the first & third Tuesday of every month at 4:00 p.m. Questions? Contact: Mallory Nassau, Associate Commission Administrator, at (435) 259-1346.

AGENDA SUMMARY
GRAND COUNTY COMMISSION MEETING
MAY 3RD 2022

Agenda Item: A

| | |
|-----------------------|--|
| TITLE: | Tax exemption for Moab Free Health Clinic |
| FISCAL IMPACT: | This property was previously owned by USU and has not been taxed for many years. |
| PRESENTER(S): | Debbie Swasey, Grand County Assessor & Kate Jagla |

Prepared By:

Debbie Swasey
Grand County Assessor
125 E. Center Street
Moab, Utah 84532
1-435-259-1329
dswasey@grandcounty
utah.net

FOR OFFICE USE ONLY:

Attorney Review:

For office use only

RECOMMENDATION:

I move, that based on the requirements for property tax exemption under Utah Law 59-2-1101 that the buildings and land owned by the non-profit organization, Moab Free Health Clinic should receive the exemption for the property tax year 2022. Also understanding at any time if any of the parcels are leased or used for a for-profit use that parcel will lose the tax exemption until the time it is again used by the non-profit and the organization will need to apply again for the exemption. Also understanding that the organization will need to file for the exemption each year thereafter and will need to notify the county if any of the property fails to qualify for the exemption.

BACKGROUND:

This property was purchased in March 2022, the owners Moab Free Health Clinic is requesting the property located @ 125 West 200 South be given a real and personal property exemption based on its charitable contribution to the community. Moab Free Health Clinic is a 501©3 organization (see required documents). Under the Utah Law 59-2-1101 and the State of Utah Constitution, Article XIII, Section 3 property that the use for charitable contribution and is owned by a 501©3 and qualifies for the exemption.

ATTACHMENT(S):

- ✓ Application for property tax exemption
- ✓ Tax Roll Master Records for parcel numbers 01-001-0209, 01-0PRK-0002,01-0PRK-0003,01-0PRK-0004,01-0PRK-0005
- ✓ Deeds for purchase of property
- ✓ Utah State Law 59-2-1101
- ✓ Standard 2.- Property Tax Exemptions Property Tax Division/ Standards of practice II.IV

Application for Property Tax Exemption

County Board of Equalization

UCA §59-2-1101 and 1102
Form PT-020
PT-020.ai Rev. 10/99

This application should be used to apply for exemption from ad valorem (value-based) property tax.

Nonprofit Entity Information

| | | |
|---|---|---------------------|
| Name of organization applying <u>Moab Free Health Clinic</u> | EIN, SSN, or other tax ID number <u>26-2082745</u> | |
| Address <u>380 N 500 W</u> | Tax year <u>2022</u> | |
| City <u>Moab</u> | State <u>UT</u> | Zip <u>84532</u> |
| Contact person <u>Kate Jagla</u> | Telephone <u>435-259-1113</u> | |

Exemption Information

This property is exclusively used for (check one):

- Religious purposes Charitable purposes Educational purposes
 Other (specify) _____

Describe the purpose of this nonprofit organization:

The Moab Free Health Clinic (MFHC) is a nonprofit organization established in 2008 to ensure that all members of the Moab community have access to medical care and health resources regardless of race, religion, age, gender, health care coverage, or financial need.

Describe why this property should be exempt from ad valorem property taxes:

This property will be used to provide services to those underserved in the community. The property will serve the common good through nonprofit use.

Attachments Attach the following documentation

1. A certified copy of the Articles of Incorporation of the nonprofit entity.
2. A copy of current by-laws and/or other organizational information.
3. A copy of the 501(c)(3) certification issued by the IRS.
4. Completed schedules as follows:
 - Schedule A** – Real Property; one schedule for each parcel of real property under consideration.
 - Schedule B** – Personal Property used exclusively for religious, charitable, or educational purposes.
 - Schedule C** – Financial information related to the property under consideration; complete only applicable portions.

Application for Exemption – Real Property Schedule A

UCA §59-2-1101 and 1102
Form PT-020A
PT-020a.ai Rev. 10/99

Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

| | | |
|--|---|---------------------|
| Full name of the owner of record <u>Moab Free Health Clinic</u> | EIN, SSN, or other tax ID number <u>26-2082745</u> | |
| Address <u>380 N 500 W</u> | Telephone <u>435-259-1113</u> | |
| City <u>Moab</u> | State <u>UT</u> | Zip <u>84532</u> |

Property Information and Description

| | |
|---|--|
| Property Location <u>125 W 200 S Moab, UT 84532</u> | Property parcel number <u>01-OPRK-0002</u> |
| Brief description of parcel <u>West Office Building w/ parking</u> | Date the property was acquired <u>03/31/2022</u> |
| Acreage: <u>1.04</u> | <input checked="" type="checkbox"/> Actual <input type="checkbox"/> Approximate |

List separately and describe each building or physical structure on the property

West Office Building

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.

- a. Building or structure West Office Building
- b. Activities or functions this building or structure is used for nonprofit use
- c. Percentage of building or structure used for this purpose 100%
- d. Approximate hours per month building or structure is used for this purpose 244 hours
- e. Date use for this purpose began 05/16/22

2. Have all activities/functions listed in 1 continued without interruption since first starting? ___ Yes No

If no, explain any interim or non-use: USU in building through 05/15/22

3. Is there any use of the property, buildings or structures other than described in 1 above? ___ Yes No

If yes, describe: _____

4. Is all or part of the property, buildings or structures rented or leased? ___ Yes No

If yes, answer the following.

- a. Name of person or entity renting or leasing the property _____
- b. Describe the portion that is rented or leased _____
- c. Amount of rent or other compensation received _____
- d. How is the rent or compensation determined? _____

Attachments Attach the following items

1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.

Application for Exemption – Real Property Schedule A

UCA §59-2-1101 and 1102
Form PT-020A
PT-020a.ai Rev. 10/99

Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

| | |
|--|---|
| Full name of the owner of record <u>Moab Free Health Clinic</u> | EIN, SSN, or other tax ID number <u>76-2082745</u> |
| Address <u>380 N 500 W</u> | Telephone <u>435-259-1113</u> |
| City <u>Moab</u> | State Zip <u>UT</u> <u>84532</u> |

Property Information and Description

| | |
|---|--|
| Property Location <u>125 W 200 S Moab, UT 84532</u> | Property parcel number <u>01-0PRK-0003</u> |
| Brief description of parcel <u>Concrete Pad; undeveloped</u> | Date the property was acquired <u>03/31/2022</u> |
| | Acreage: <u>0.62</u> <input checked="" type="checkbox"/> Actual <input type="checkbox"/> Approximate |

List separately and describe each building or physical structure on the property

Undeveloped concrete pad

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.
 - a. Building or structure Undeveloped concrete pad
 - b. Activities or functions this building or structure is used for nonprofit use
 - c. Percentage of building or structure used for this purpose 100%
 - d. Approximate hours per month building or structure is used for this purpose 244 hours
 - e. Date use for this purpose began 03/31/22
2. Have all activities/functions listed in 1 continued without interruption since first starting? Yes No
If no, explain any interim or non-use: _____
3. Is there any use of the property, buildings or structures other than described in 1 above? Yes No
If yes, describe: _____
4. Is all or part of the property, buildings or structures rented or leased? Yes No
If yes, answer the following.
 - a. Name of person or entity renting or leasing the property _____
 - b. Describe the portion that is rented or leased
 - c. Amount of rent or other compensation received
 - d. How is the rent or compensation determined?

Attachments Attach the following items

1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.

Application for Exemption – Real Property Schedule A

UCA §59-2-1101 and 1102
Form PT-020A
PT-020a.ai Rev. 10/99

Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

| | | |
|--|---|---------------------|
| Full name of the owner of record <u>Moab Free Health Clinic</u> | EIN, SSN, or other tax ID number <u>76-2082745</u> | |
| Address <u>380 N 500 W</u> | Telephone <u>435-259-1113</u> | |
| City <u>Moab</u> | State <u>UT</u> | Zip <u>84532</u> |

Property Information and Description

| | | |
|---|---|--|
| Property Location <u>125 W 200 S Moab, UT 84532</u> | Property parcel number <u>01-6PRK-0004</u> | |
| Brief description of parcel <u>Office Building + Warehouse</u> | Date the property was acquired <u>03/31/2022</u> | |
| | Acreage: <u>0.32</u> | <input checked="" type="checkbox"/> Actual <input type="checkbox"/> Approximate |

List separately and describe each building or physical structure on the property

South Office Building + Warehouse

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.

- a. Building or structure South Office Building + Warehouse
- b. Activities or functions this building or structure is used for USGS
- c. Percentage of building or structure used for this purpose 100%
- d. Approximate hours per month building or structure is used for this purpose 244 hours
- e. Date use for this purpose began 06/01/2015

2. Have all activities/functions listed in 1 continued without interruption since first starting? Yes No

If no, explain any interim or non-use: _____

3. Is there any use of the property, buildings or structures other than described in 1 above? Yes No

If yes, describe: _____

4. Is all or part of the property, buildings or structures rented or leased? Yes No

If yes, answer the following.

- a. Name of person or entity renting or leasing the property USGS; Federal Government GSA
- b. Describe the portion that is rented or leased Building + Warehouse Space
- c. Amount of rent or other compensation received \$37,259 / yr
- d. How is the rent or compensation determined? government contract

Attachments Attach the following items

1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.

Application for Exemption – Real Property Schedule A

UCA §59-2-1101 and 1102
Form PT-020A
PT-020a.ai Rev. 10/99

Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

| | | |
|--|---|---------------------|
| Full name of the owner of record <u>Moab Free Health Clinic</u> | EIN, SSN, or other tax ID number <u>26-2082745</u> | |
| Address <u>380 N 500 W</u> | Telephone <u>435-259-1113</u> | |
| City <u>Moab</u> | State <u>UT</u> | Zip <u>84532</u> |

Property Information and Description

| | |
|---|--|
| Property Location <u>125 W 200 S Moab, UT 84532</u> | Property parcel number <u>01-0PRK-0005</u> |
| Brief description of parcel <u>Wareyard + Undeveloped land</u> | Date the property was acquired <u>03/31/2022</u> |
| | Acreage: <u>6.27</u> <input checked="" type="checkbox"/> Actual <input type="checkbox"/> Approximate |

List separately and describe each building or physical structure on the property

no buildings ; wareyard

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.

- a. Building or structure wareyard
- b. Activities or functions this building or structure is used for USGS
- c. Percentage of building or structure used for this purpose 33%
- d. Approximate hours per month building or structure is used for this purpose 244 hours
- e. Date use for this purpose began 06/01/2015

2. Have all activities/functions listed in 1 continued without interruption since first starting? Yes No

If no, explain any interim or non-use: _____

3. Is there any use of the property, buildings or structures other than described in 1 above? Yes No

If yes, describe: _____

4. Is all or part of the property, buildings or structures rented or leased? Yes No

If yes, answer the following.

- a. Name of person or entity renting or leasing the property USGS; Federal Government GSA
- b. Describe the portion that is rented or leased Wareyard
- c. Amount of rent or other compensation received \$37,259/yr
- d. How is the rent or compensation determined? government contract

Attachments Attach the following items

1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.

Non-Profit Corporation Articles
ARTICLES OF INCORPORATION
OF
Moab Free Health Clinic

We, the undersigned natural persons all being of the age of eighteen years or more, acting as incorporators under the Utah Revised Nonprofit Corporation Act, adopt the following Articles of Incorporation for such Corporation:

Article I

Name

The name of the corporation is Moab Free Health Clinic

Article II

Purpose

The Moab Free Health Clinic will be staffed with volunteer medical staff who will provide primary care such as: Healthcare maintenance, Acute illness, High blood pressure, Lacerations, and Fractures.

To engage in any and all other lawful purposes, activities and pursuits, which are substantially similar to the foregoing and which are or may hereafter be authorized by Section 501(c)(3) of the Internal Revenue Code and are consistent with those powers described in the Utah Nonprofit Corporation and Cooperation Association Act, as amended and supplemented.

Article III

Name and Address of Registered Agent

The address of the corporation's initial registered office shall be:

338 Park Lane
Moab, UT 84532

The corporation's initial registered agent at such address shall be:

Sarah Christine Bauman

I hereby acknowledge and accept appointment as corporation registered agent:

Sarah Christine Bauman

Signature

Article IV

Names and Addresses of Incorporators

The name(s) and address(es) of the incorporators are:

Incorporator #1
Sarah Christine Bauman

338 Park Lane
Moab, UT 84532
Sarah Christine Bauman
Signature

In Witness Whereof I / We have executed these Articles of Incorporation on 18 3, 2008 and say:

That they are all incorporators herein; that they have read the above and foregoing Articles of Incorporation; know the contents thereof and that the same is true to the best of their knowledge and belief, excepting as to matters herein alleged upon information and belief and as to those matters they believe to be true.

Article V
Members

The nonprofit corporation will have voting members

Article VI
Shares

The nonprofit corporation will not issue shares evidencing membership or interests in water or other property rights.

Article VII

Directors/Trustees

The name(s), address(es) and signature(s) of the director(s)/trustee(s) are:

Director #1
Danette Rose Johnson
2895 South Hwy 191
Moab, UT 84532
Danette Rose Johnson
Signature

Director #2
James Tendick
1780 Plateau Circle
Moab, UT 84532
James Tendick
Signature

Director #3
Holly Dinsmore
455 Huntridge Drive
Moab, UT 84532
Holly Dinsmore

Signature

Article VIII

The period of duration of this corporation is perpetual

Article IX Principal Place of Business

The street address of the principal place of the business is:

380 North 500 West
Moab, UT, 84532



Under GRAMA {63-2-201}, all registration information maintained by the Division is classified as public record. For confidentiality purposes, the business entity physical address may be provided rather than the residential or private address of any individual affiliated with the entity.

BYLAWS of MOAB FREE HEALTH CLINIC, INC.

ARTICLE I

NAME, OFFICE AND PURPOSES

Section 1.01. Name. The name of the organization is Moab Free Health Clinic. (MFHC)

Section 1.02. Offices. The principal office of the corporation shall be located in the City of Moab and the State of Utah. The corporation may also maintain offices at such other places as the Board of Directors may, from time to time, determine.

Section 1.02. Purpose. The Corporation is organized for the charitable and educational purposes of providing health care regardless of race, religion, age, gender, economic status or health care coverage. The Clinic's priority is to triage availability of care to the most medically underserved but remains committed to assisting all to navigate the medical system.

Section 1.03. No Private Incurement. No Part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for the services rendered directly for the purpose of sustaining and operating MFHC and to make payments and distributions in furtherance of the purposes set forth in section 1.02 hereof.

Section 1.04. No Lobbying. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of the corporation.

Section 1.05. Dissolution. Upon dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(C)(3) of the internal revenue code, or the corresponding section of any future federal tax code. In the event for unforeseen reasons this is not possible then these assets shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed shall be disposed by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively or to such organizations as said court shall determine, which are operated exclusively for such purposes.

ARTICLE II

MEMBERS

Section 2.01. Members. The corporation shall not have members

Section 2.02. Membership Provisions. If the corporation has members, the terms and conditions of membership shall be set out in an addendum to these bylaws.

ARTICLE III

AUTHORITY AND DUTIES OF DIRECTORS

Section 3.01. Authority of Directors. The Board of Directors is the policy-making body and may exercise all the powers and authority granted to the Corporation by law.

Section 3.02. Number, Selection, and Tenure. The Board shall consist of not less than three (3) directors. Vacancies existing by reason of resignation, death, incapacity or removal before the expiration of his/her term shall be filled by a majority vote of the remaining directors. In the event of a tie vote, the President shall choose the succeeding director. Directors will elect their successors. A director elected to fill a vacancy shall be elected for the unexpired term of that director's predecessor in office.

Section 3.03. Resignation. Resignations are effective upon receipt by the Secretary of the Corporation of written notification.

Section 3.04. Regular Meetings. The Board of Directors shall hold at least one regular meeting per calendar year. Meetings shall be at such dates, times and places as the Board shall determine.

Section 3.05. Special Meetings. Meetings shall be at such dates, times and places as the Board shall determine.

Section 3.06. Notice. Meetings may be called by the Chairperson or at the request of any two (2) directors by notice emailed, mailed, telephoned, or telegraphed to each member of the Board not less than forty-eight (48) hours before such meeting.

Section 3.07. Quorum. A quorum shall consist of a simple majority of the Board attending in person or through teleconferencing. All decisions will be by simple majority vote of those present at a meeting at which a quorum is present. If less than a quorum of the directors is present at said meeting, a majority of the directors present may adjourn the meeting on occasion without further notice.

Section 3.08. Action Without a Meeting. Any action required or permitted to be taken at a meeting of the Board of Directors (including amendment of these Bylaws) or of any committee may be taken without a meeting if all the members of the Board or committee consent in writing, facsimile, text, or email to taking the action without a meeting and to approving the specific action. Such consents shall have the same force and effect as a quorum vote of the Board or of the committee as the case may be.

Section 3.09. Participation in Meeting by Remote Technologies. Members of the Board may participate in a meeting through use of video, telephone, or similar conferencing technology, so long as members participating in such meeting can hear one another.

Section 3.10. Committees. The Board of Directors may, by resolution adopted by a majority of the Directors in office, establish committees of the Board composed of at least two (2) persons which, except for an Executive Committee, may include non-Board members. The Board may make such provisions for appointment of the chair of such committees, establish such procedures to govern their activities, and delegate thereto such authority as may be necessary or desirable for the efficient management of the property, affairs, business, activities of the Corporation.

Section 3.11. Nominating Committee. There shall be a Nominating Committee, composed of the President and at least two (2) other members of the Board of Directors. Each member of the committee shall have one (1) vote and decision shall be made by simple majority.

Section 3.12. Reimbursement. Directors shall serve without compensation with the exception that expenses incurred in the furtherance of the Corporation's business are allowed to be reimbursed with documentation and prior approval.

In addition, Directors serving the organization in any other capacity, such as staff, are allowed to receive compensation therefore.

ARTICLE IV

AUTHORITY AND DUTIES OF OFFICERS

Section 4.01. Officers. The officers of the Corporation shall be a President, a Secretary, a Treasurer, and such other officers as the Board of Directors may designate. Any two (2) or more offices may be held by the same person, except the offices of President and Treasurer.

Section 4.02. Appointment of Officers; Terms of Office. The officers of the Corporation shall be elected by the Board of Directors at regular meetings of the Board, or, in the case of vacancies, as soon thereafter as convenient. New offices may be created and filled at any meeting of the Board of Directors.

Terms of office may be established by the Board of Directors. Officers shall hold office until a successor is duly elected and qualified. Officers shall be eligible for reappointment.

Section 4.03. Resignation. Resignations are effective upon receipt by the President of the Board of a written notification.

Section 4.04. Removal. An officer may be removed by the Board of Directors at a meeting, or by action in writing pursuant to Section 3.08, whenever in the Board's judgment the best interests of the Corporation will be served thereby. Any such removal shall be without prejudice to the contract rights, if any, of the person so removed.

Section 4.05. President. The President shall be a director of the Corporation and will preside at all meetings of the Board of Directors. The President shall perform all duties attendant to that office, subject, however, to the control of the Board of Directors, and shall perform such other duties as on occasion shall be assigned by the Board of Directors.

Section 4.06. Vice-President. The Vice-President shall be a director of the Corporation and will preside at meetings of the Board of Directors in the absence of or request of the President. The Vice-President shall perform other duties as requested and assigned by the President, subject to the control of the Board of Directors.

Section 4.07. Secretary. The Secretary shall be a director of the Corporation and shall keep the minutes of all meetings of the Board of Directors in the books proper for that purpose.

Section 4.08. Treasurer. The Treasurer shall be a director of the corporation and shall report to the Board of Directors at each regular meeting on the status of the Council's finances. The Treasurer shall work closely with any paid executive staff of the Corporation to ascertain that appropriate procedures are being followed in the financial affairs of the Corporation, and shall perform such other duties as occasionally may be assigned by the Board of Directors.

Section 4.09. Paid Staff. The Board of Directors shall be responsible for approving the selection and dismissal of the Executive Director of the Corporation, holding her/him accountable for the implementation of policies and practices and the daily management of the Corporation, fixing her/his compensation and evaluating her/his performance annually. The Executive Director shall hire such paid staff as deemed proper and necessary for the operations of the Corporation. The powers and duties of the paid staff shall be as assigned or as delegated to be assigned by the Executive Director. The Executive Director shall report to the board as to all staffing actions taken.

ARTICLE V

INDEMNIFICATION

Section 5.01 Indemnification. Every member of the Board of Directors, officer or employee of the Corporation may be indemnified by the corporation against all expenses and liabilities, including counsel fees, reasonably incurred or imposed upon such members of the Board, officer or employee in connection with any threatened, pending, or completed action, suit or proceeding to which she/he may become involved by reason of her/his being or having been a member of the Board, officer, or employee of the corporation, or any settlement thereof, unless adjudged therein to be liable for negligence or misconduct in the performance of her/his duties. Provided, however, that in the event of a settlement the indemnification herein shall apply only when the Board approves such settlement and reimbursement as being in the best interest of the corporation. The foregoing right of indemnification shall be in addition and not exclusive of all other rights which such member of the Board, officer or employee is entitled.

ARTICLE VI

ADVISORY BOARDS AND COMMITTEES

Section 6.01. Establishment. The Board of Directors may establish one or more Advisory Boards or Committees.

Section 6.02. Size, Duration, and Responsibilities. The size, duration, and responsibilities of such boards and committees shall be established by a majority vote of the Board of Directors.

ARTICLE VII

FINANCIAL ADMINISTRATION

Section 7.01. Fiscal Year. The fiscal year of the Corporation shall be January 1st - December 31st but may be changed by resolution of the Board of Directors.

Section 7.02. Checks, Drafts, Etc. All checks, orders for the payment of money, bills of lading, warehouse receipts, obligations, bills of exchange, and insurance certificates shall be approved or endorsed by such officer or officers or agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors or of any committee to which such authority has been delegated by the Board.

Section 7.03. Deposits and Accounts. All funds of the Corporation, not otherwise employed, shall be deposited from time to time in general or special accounts in such banks, trust companies, or other depositories as the Board of Directors or any committee to which such authority has been delegated by the Board may select, or as may be selected by the President or by any other officer or officers or agent or agents of the Corporation, to whom such power may from time to time be delegated by the Board.

Section 7.04. Management of State and Federal Monies. All funds from State and Federal sources shall be managed by the Executive Director in accordance with Moab Free Health Clinic financial policies and superseded by any contractual obligations. The management and use of all State and Federal funds shall be in compliance with all laws related to those funds. Procedures for designating, overseeing and, if necessary, terminating the Executive Director shall be in place.

Section 7.05. Determination and Distribution of Profits. All income will be utilized to support and sustain the operation of the Moab Free Health Clinic.

Operational expenses include rental fees, utilities, maintenance costs, employee salaries, taxes, insurance, and other costs incurred by the business. Any remaining funds will be deposited into a general account for future dispersal as determined by the board of directors.

Section 7.06. Investments. The funds of the Corporation may be retained in whole or in part in cash or be invested and reinvested on occasion in such property, real, personal, or otherwise, or stock, bonds, or other securities, as the Board of Directors in its sole discretion may deem desirable, with regard to the limitations, if any, now imposed or which may hereafter be imposed by law regarding such

investments, and which are permitted to organizations exempt from Federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE VIII

BOOKS AND RECORDS


Section 8.01 Permanent Records. Correct books of account of the activities and transactions of the Corporation shall be kept at the office of the Corporation. These shall include a minute book, which shall contain a copy of the Certificate of Incorporation, a copy of these Bylaws, and all minutes of meetings of the Board of Directors.

ARTICLE IX AMENDMENTS

Section 9.01 Bylaws. These Bylaws may be amended by a simple majority vote of the Board of Directors, provided prior notice is given of the proposed amendment in the notice of the meeting at which such action is taken, or provided all members of the Board waive such notice, or by unanimous consent in writing without a meeting pursuant to Section 3.08.

Section 9.02. Articles of Incorporation. The Articles of Incorporation may be amended by the Board of Directors as provided by law.

Updated and approved by a majority of the Board of Directors on 05/13/2021

Signed: 

Danette Johnson, Board President

Date: 05/13/2021

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 14 2008

MOAB FREE HEALTH CLINIC
C/O SARAH BAUMAN
338 PARK LN
MOAB, UT 84532

Employer Identification Number:
26-2082745
DLN:
17053171313008
Contact Person:
GINGER L JONES ID# 31646
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
~~170(b)(1)(A)(vi)~~
Form 990 Required:
Yes
Effective Date of Exemption:
September 23, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

Grand County, Utah:

Parcels 2, 3, 4 and 5 MOAB COMMERCIAL PARK, a commercial subdivision of land located in Section 1, T26S, R21E, SLM, according to the official plat thereof. (Parcel Nos. 01-OPRK-0002, 01-OPRK-0003, 01-OPRK-0004 and 01-OPRK-0005)

ALSO:

Beginning at the Northwest corner of Block 5, of the MOAB TOWNSITE, Section 1, T26S, R21E, SLM, and proceeding thence South $0^{\circ}17'$ West 304.1 feet to a chain link fence; thence with a chain link fence West 75.0 feet to the East end of a gate; thence North $44^{\circ}07'$ West 54.3 feet; thence North $0^{\circ}17'$ East 265.5 feet to the South right-of-way of 200 South Street; thence with said right-of-way South $89^{\circ}47'$ East 113.0 feet to the point of beginning. (Parcel No. 01-0001-0209)

Business

Clinic buys former USU-Moab campus

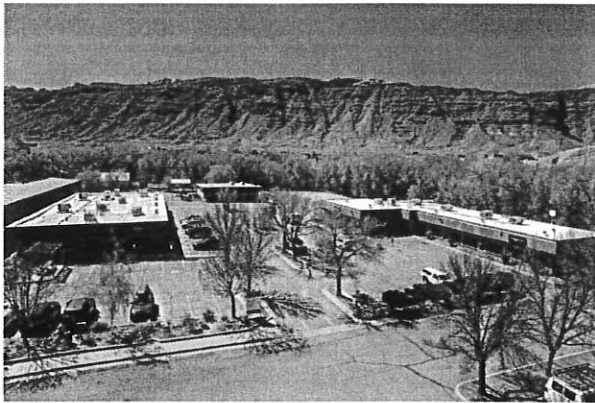
Moab Free Health Clinic to develop resource center

April 14, 2022

By Kate Jagla

Special to The Times-Independent

The Moab Free Health Clinic has purchased the former campus of Utah State University-Moab as it continues their mission of ensuring that all members of the Moab community have access to community resources.



The "new" Moab Community Resource Center; formerly the USU-Moab campus.

Photo by Frank L. Mendonca

The clinic currently serves 10% of Grand County's population, providing services to those uninsured and underinsured. We primarily support those in the service and tourism industry who keep the economy running. This larger space will support the clinic's expanding health services and increasing patient population, as well as address the growing needs among health, nonprofit, and social service organizations in the area.

The new property lies on three acres located on 200 South west of Main Street in downtown Moab, making it easily accessible. The center will also have space for community meetings and educational classes, as well as community events.

The clinic has continually recognized that healthcare encompasses much more than just treating medical conditions. As a community, we need to address education, food security, employment,

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The clinic will collaborate on a larger level with more nonprofits, social service, and health organizations by providing them with the opportunity to join the campus and help our community further address social determinants of health. The overall goal of the Moab Community Resource Center is to increase collaboration among organizations that provide services to an underserved population. Our plans address the needs of the community and focus on creating an environment with resources to enrich everyone's lives.

The clinic has secured a short-term loan for the initial purchase of the property. However, the clinic will still need to raise the funding for renovations and loan repayment. If interested in donating to support the Moab Community Resource Center, contact me at [moabfreehealthclinic.org' target='_blank'>development@moabfreehealthclinic.org](mailto:development@moabfreehealthclinic.org) or [435-259-1113](tel:435-259-1113).

The Moab Free Health Clinic is a nonprofit organization established in 2008 to ensure that all members of the Moab community have access to medical care and health resources regardless of race, religion, age, gender, health care coverage, or financial need. The safety net clinic responds to the needs of Moab's many uninsured and underinsured residents, through primary care, mental health care and specialty services.

Kate Jagla is the development director at the Moab Free Health Clinic.

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Related Stories

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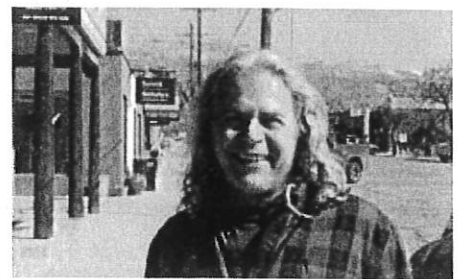
Moab Tomorrow Together is a good thing

This symposium was professionally moderated, with many great ideas and different scenarios. ...



Moab is Utah's political outlier

The blue party feel the blues more often than not....



Textual harassment in Moab; MPD loses its Edge; USU-Moab celebrated

I'm one of quite a few locals who received a text message last week asking who I intend to vote...

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April 21, 2022

GRAND COUNTY CORPORATION Tax Roll Master Record

9:28:12AM

| | | |
|------------------------------------|--------------------------|---|
| Parcel: 01-0001-0209 | Serial #:26-21-1-177.3.5 | Entry: 544339 |
| Name: MOAB FREE HEALTH CLINIC | | |
| c/o Name: | | |
| Address 1: 380 N 500 W | Property Address | |
| Address 2: | W 0200 S: 121 | |
| City State Zip: MOAB UT 84532-0000 | MOAB | 84532-0000 |
| Mortgage Co | Acres: 0.77 | |
| Status: Exempt | Year: 2022 | District: 001 MOAB CITY DISTRICT 0.010853 |

| Owners | Interest | Entry | Date of Filing | Comment |
|--|----------|---------------|----------------|-----------------------|
| MOAB FREE HEALTH CLINIC | | 544339 | 03/31/2022 | (0933/0377) |
| **** ATTENTION !! **** Tax Rates for 2022 have NOT BEEN SET OR APPROVED! Any levied taxes or values shown on this printout for the year 2022 are SUBJECT TO CHANGE!! (Using Proposed Tax Rate) | | 2022 Taxes: | 0.00 | 2021 Taxes: 0.00 |
| | | Special Fees: | 0.00 | Review Date |
| | | Penalty: | 0.00 | 10/26/2010 |
| | | Abatements: (| 0.00) | |
| | | Payments: (| 0.00) | |
| | | Amount Due: | 0.00 | NO BACK TAXES! |

| Back Tax Summary | | | | | | | |
|------------------|-----------|----------------|---------|--------------|---------------|----------------|-----------|
| Year | Principal | Specials Total | Penalty | Interest Due | Interest Rate | Total Payments | Total Due |
| 2010 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00% | 3,001.48 | 0.00 |
| Totals: | 0.00 | 0.00 | 0.00 | 0.00 | | 3,001.48 | 0.00 |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

Taxing Description

BEG NW COR OF BLOCK 5 MOAB TOWNSITE IN SEC 1 T26S R21E; TH S 0°17'W 304.1 FT; TH W 75.0 FT; TH N 44°07'W 54.3 FT; TH N 0°17'E 265.5 FT; TH S 89°47'E 113.0 FT POB. 0.77 AC

GRAND COUNTY CORPORATION
Tax Roll Master Record

| | | |
|-------------------------------|------------------------|---|
| Parcel: 01-0PRK-0002 | Serial #:MOAB COM PK 2 | Entry: 544339 |
| Name: MOAB FREE HEALTH CLINIC | | |
| c/o Name: | Property Address | |
| Address 1: 380 N 500 W | W 0200 S: 125 | |
| Address 2: | MOAB | 84532-0000 |
| City State Zip: MOAB | UT 84532-0000 | Acres: 1.04 |
| Mortgage Co | | |
| Status: Active | Year: 2022 | District: 001 MOAB CITY DISTRICT 0.010853 |

| Owners | Interest | Entry | Date of Filing | Comment |
|-------------------------|----------|--------|----------------|-------------|
| MOAB FREE HEALTH CLINIC | | 544339 | 03/31/2022 | (0933/0377) |

| Property Information | 2022 Values & Taxes | | | | 2021 Values & Taxes | | |
|----------------------|---------------------|---------|---------|----------|---------------------|---------|-------|
| | Units/Acres | Market | Taxable | Taxes | Market | Taxable | Taxes |
| LV01 LAND VACANT | 1.04 | 597,539 | 597,539 | 6,485.09 | 0 | 0 | 0.00 |
| Totals: | 1.04 | 597,539 | 597,539 | 6,485.09 | 0 | 0 | 0.00 |

| | | | | |
|---|---------------|----------|-----------------------|------|
| <p>**** ATTENTION !! ****</p> <p>Tax Rates for 2022 have NOT BEEN SET OR APPROVED! Any levied taxes or values shown on this printout for the year 2022 are SUBJECT TO CHANGE!! (Using Proposed Tax Rate)</p> | 2022 Taxes: | 6,485.09 | 2021 Taxes: | 0.00 |
| | Special Fees: | 0.00 | Review Date | |
| | Penalty: | 0.00 | 04/14/2022 | |
| | Abatements: (| 0.00) | | |
| | Payments: (| 0.00) | | |
| | Amount Due: | 6,485.09 | NO BACK TAXES! | |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

Taxing Description

PARCEL 2; MOAB COMMERCIAL PARK; SEC 1 T26S R21E SLB&M 1.04 AC

GRAND COUNTY CORPORATION Tax Roll Master Record

| | | |
|-------------------------------|---|---|
| Parcel: 01-OPRK-0003 | Serial #:MOAB COM PK 3 | Entry: 544339 |
| Name: MOAB FREE HEALTH CLINIC | | |
| c/o Name: | | |
| Address 1: 380 N 500 W | Property Address W 0200 S: 145 MOAB 84532-0000 Acres: 0.62 | |
| Address 2: | | |
| City State Zip: MOAB | UT 84322-1445 | |
| Mortgage Co | | |
| Status: Active | Year: 2022 | District: 001 MOAB CITY DISTRICT 0.010853 |

| Owners | Interest | Entry | Date of Filing | Comment |
|-------------------------|----------|--------|----------------|-------------|
| MOAB FREE HEALTH CLINIC | | 544339 | 03/31/2022 | (0933/0377) |

| Property Information | 2022 Values & Taxes | | | | 2021 Values & Taxes | | |
|--------------------------|---------------------|---------|---------|----------|---------------------|---------|----------|
| | Units/Acres | Market | Taxable | Taxes | Market | Taxable | Taxes |
| BC03 COMMERCIAL BLDG | 0.00 | 244,651 | 244,651 | 2,655.20 | 244,651 | 244,651 | 2,655.20 |
| LC01 COMMERCIAL IMPROVED | 0.62 | 186,780 | 186,780 | 2,027.12 | 186,780 | 186,780 | 2,027.12 |
| Totals: | 0.62 | 431,431 | 431,431 | 4,682.32 | 431,431 | 431,431 | 4,682.32 |

| | | |
|---|---|---|
| <p>**** ATTENTION !! ****</p> <p>Tax Rates for 2022 have NOT BEEN SET OR APPROVED! Any levied taxes or values shown on this printout for the year 2022 are SUBJECT TO CHANGE!! (Using Proposed Tax Rate)</p> | 2022 Taxes: 4,682.32 Special Fees: 0.00 Penalty: 0.00 Abatements: (0.00) Payments: (0.00) Amount Due: 4,682.32 | 2021 Taxes: 4,682.32 Review Date 05/09/2013 NO BACK TAXES! |
|---|---|---|

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

Taxing Description

PARCEL 3; MOAB COMMERCIAL PARK; SEC 1 T26S R21E SLB&M 0.62 AC

GRAND COUNTY CORPORATION
Tax Roll Master Record

April 21, 2022

9:28:46AM

| | | |
|-------------------------------|---|---|
| Parcel: 01-OPRK-0004 | Serial #: MOAB COM PK 4 | Entry: 544339 |
| Name: MOAB FREE HEALTH CLINIC | | |
| c/o Name: | | |
| Address 1: 380 N 500 W | Property Address W 0200 S: 123 MOAB 84532-0000 Acres: 0.32 | |
| Address 2: | | |
| City State Zip: MOAB | UT 84532-0000 | |
| Mortgage Co | | |
| Status: Active | Year: 2022 | District: 001 MOAB CITY DISTRICT 0.010853 |

| Owners | Interest | Entry | Date of Filing | Comment |
|-------------------------|----------|--------|----------------|-------------|
| MOAB FREE HEALTH CLINIC | | 544339 | 03/31/2022 | (0933/0377) |

| Property Information | 2022 Values & Taxes | | | | 2021 Values & Taxes | | |
|--------------------------|---------------------|---------|---------|----------|---------------------|---------|----------|
| | Units/Acres | Market | Taxable | Taxes | Market | Taxable | Taxes |
| BC03 COMMERCIAL BLDG | 0.00 | 197,229 | 197,229 | 2,140.53 | 197,229 | 197,229 | 2,140.53 |
| LC01 COMMERCIAL IMPROVED | 0.32 | 214,661 | 214,661 | 2,329.72 | 214,661 | 214,661 | 2,329.72 |
| Totals: | 0.32 | 411,890 | 411,890 | 4,470.25 | 411,890 | 411,890 | 4,470.25 |

| | | |
|---|---|--|
| <p>**** ATTENTION !! ****</p> <p>Tax Rates for 2022 have NOT BEEN SET OR APPROVED! Any levied taxes or values shown on this printout for the year 2022 are SUBJECT TO CHANGE!! (Using Proposed Tax Rate)</p> | 2022 Taxes: 4,470.25 Special Fees: 0.00 Penalty: 0.00 Abatements: (0.00) Payments: (0.00) Amount Due: 4,470.25 | 2021 Taxes: 4,470.25 <p style="text-align: center;">Review Date 05/09/2013</p> <p style="text-align: center;">NO BACK TAXES!</p> |
|---|---|--|

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

Taxing Description

PARCEL 4; MOAB COMMERCIAL PARK; SEC. 1 T26S R21E SLB&M 0.32 AC

April 21, 2022

GRAND COUNTY CORPORATION Tax Roll Master Record

9:28:56AM

| | | |
|-------------------------------|------------------------|---|
| Parcel: 01-OPRK-0005 | Serial #:MOAB COM PK 5 | Entry: 544339 |
| Name: MOAB FREE HEALTH CLINIC | | |
| c/o Name: | Property Address | |
| Address 1: 380 N 500 W | W 0200 S: 119 | |
| Address 2: | MOAB | 84532-0000 |
| City State Zip: MOAB | UT 84532-0000 | Acres: 0.27 |
| Mortgage Co | | |
| Status: Active | Year: 2022 | District: 001 MOAB CITY DISTRICT 0.010853 |

| Owners | Interest | Entry | Date of Filing | Comment |
|-------------------------|----------|--------|----------------|-------------|
| MOAB FREE HEALTH CLINIC | | 544339 | 03/31/2022 | (0933/0377) |

| Property Information | 2022 Values & Taxes | | | | 2021 Values & Taxes | | |
|----------------------|---------------------|---------|---------|----------|---------------------|---------|----------|
| | Units/Acres | Market | Taxable | Taxes | Market | Taxable | Taxes |
| LC03 COMMERCIAL LAND | 0.27 | 155,245 | 155,245 | 1,684.87 | 155,245 | 155,245 | 1,684.87 |
| Totals: | 0.27 | 155,245 | 155,245 | 1,684.87 | 155,245 | 155,245 | 1,684.87 |

**** **ATTENTION !!** ****

Tax Rates for 2022 have NOT BEEN SET OR APPROVED! Any levied taxes or values shown on this printout for the year 2022 are SUBJECT TO CHANGE!! (Using Proposed Tax Rate)

| | | | |
|---------------|----------|-----------------------|----------|
| 2022 Taxes: | 1,684.87 | 2021 Taxes: | 1,684.87 |
| Special Fees: | 0.00 | Review Date | |
| Penalty: | 0.00 | 05/09/2013 | |
| Abatements: (| 0.00) | | |
| Payments: (| 0.00) | | |
| Amount Due: | 1,684.87 | NO BACK TAXES! | |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

Taxing Description

PARCEL 5; MOAB COMMERCIAL PARK; SEC 1 T26S R21E SLB&M 0.27 AC

Ent 544339 Bk 933 Pg 377-378
Date: 31-MAR-2022 3:30:08PM
Fee: \$40.00 Charge Filed By: GKN
JOHN ALAN CORTES, Recorder
GRAND COUNTY CORPORATION
For: ANDERSON-OLIVER TITLE INSURANCE

Mail Tax Notice to: Moab Free Health Clinic, a Utah non-profit corporation
380 N 500 W
Moab, UT 84532

WARRANTY DEED

File Number: 14068

Utah State University, GRANTOR(S), whose address is 1445 Old Main Hill, Logan, UT 84322 hereby CONVEY(S) AND WARRANT(S) to Moab Free Health Clinic, a Utah non-profit corporation, GRANTEE(S) whose address is 380 N 500 W, Moab, UT 84532 for the sum of (\$10.00) Ten Dollars and No Cents and other good and valuable considerations the following described tract of land in Grand County, State of Utah, to-wit:

Grand County, Utah:

Parcels 2, 3, 4 and 5 MOAB COMMERCIAL PARK, a commercial subdivision of land located in Section 1, T26S, R21E, SLM, according to the official plat thereof. (Parcel Nos. 01-OPRK-0002, 01-OPRK-0003, 01-OPRK-0004 and 01-OPRK-0005)

ALSO:

Beginning at the Northwest corner of Block 5, of the MOAB TOWNSITE, Section 1, T26S, R21E, SLM, and proceeding thence South 0°17' West 304.1 feet to a chain link fence; thence with a chain link fence West 75.0 feet to the East end of a gate; thence North 44°07' West 54.3 feet; thence North 0°17' East 265.5 feet to the South right-of-way of 200 South Street; thence with said right-of-way South 89°47' East 113.0 feet to the point of beginning. (Parcel No. 01-0001-0209)

Subject to easements, restrictions, and rights of way, however evidenced.

WITNESS the hand of said Grantor, this 30 day of March, 2022.

Utah State University



By: David T. Cowley, Vice President for Finance & Administrative Services

State of Utah }
County of Cache }ss.

On the 30th day of March, 2022, personally appeared before me **David T. Cowley** whose identity is personally known to me (or proved to me on the basis of satisfactory evidence) and who by me duly sworn (or affirmed), did say that he is the Vice President for Finance & Administrative Services (title) of **Utah State University** and the Warranty Deed was signed by his/her in behalf of said corporation by authority of its bylaws (or of a Resolution of its Board of Directors), and said David T. Cowley acknowledged to me that said Utah State University executed the same.



NOTARY PUBLIC
NARAYNE M. ROUGEAU
My Commission # 701724
My Commission Expires
August 22, 2022
STATE OF UTAH

Narayne M. Rougeau

NOTARY PUBLIC

Residing in: *Logan, Utah*

My Commission Expires: *22 Aug 2022*

Ent 544339 Bk 933 Pg 378

Effective 1/1/2021

59-2-1101 Definitions -- Exemption of certain property -- Proportional payments for certain property -- Exception -- County legislative body authority to adopt rules or ordinances.

(1) As used in this section:

(a) "Charitable purposes" means:

- (i) for property used as a nonprofit hospital or a nursing home, the standards outlined in *Howell v. County Board of Cache County ex rel. IHC Hospitals, Inc.*, 881 P.2d 880 (Utah 1994); and
- (ii) for property other than property described in Subsection (1)(a)(i), providing a gift to the community.

(b)

(i) "Educational purposes" means purposes carried on by an educational organization that normally:

- (A) maintains a regular faculty and curriculum; and
- (B) has a regularly enrolled body of pupils and students.

(ii) "Educational purposes" includes:

- (A) the physical or mental teaching, training, or conditioning of competitive athletes by a national governing body of sport recognized by the United States Olympic Committee that qualifies as being tax exempt under Section 501(c)(3), Internal Revenue Code; and
- (B) an activity in support of or incidental to the teaching, training, or conditioning described in Subsection (1)(b)(ii).

(c) "Exclusive use exemption" means a property tax exemption under Subsection (3)(a)(iv), for property owned by a nonprofit entity used exclusively for one or more of the following purposes:

- (i) religious purposes;
- (ii) charitable purposes; or
- (iii) educational purposes.

(d)

(i) "Farm machinery and equipment" means tractors, milking equipment and storage and cooling facilities, feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage tools, scales, combines, spreaders, sprayers, haying equipment, including balers and cubers, and any other machinery or equipment used primarily for agricultural purposes.

(ii) "Farm machinery and equipment" does not include vehicles required to be registered with the Motor Vehicle Division or vehicles or other equipment used for business purposes other than farming.

(e) "Gift to the community" means:

(i) the lessening of a government burden; or

(ii)

- (A) the provision of a significant service to others without immediate expectation of material reward;
- (B) the use of the property is supported to a material degree by donations and gifts including volunteer service;
- (C) the recipients of the charitable activities provided on the property are not required to pay for the assistance received, in whole or in part, except that if in part, to a material degree;
- (D) the beneficiaries of the charitable activities provided on the property are unrestricted or, if restricted, the restriction bears a reasonable relationship to the charitable objectives of the nonprofit entity that owns the property; and

- (E) any commercial activities provided on the property are subordinate or incidental to charitable activities provided on the property.
 - (f) "Government exemption" means a property tax exemption provided under Subsection (3)(a)(i), (ii), or (iii).
 - (g)
 - (i) "Nonprofit entity" means an entity:
 - (A) that is organized on a nonprofit basis, that dedicates the entity's property to the entity's nonprofit purpose, and that makes no dividend or other form of financial benefit available to a private interest;
 - (B) for which, upon dissolution, the entity's assets are distributable only for exempt purposes under state law or to the government for a public purpose;
 - (C) that does not receive income from any source, including gifts, donations, or payments from recipients of products or services, that produces a profit to the entity in the sense that the income exceeds operating and long-term maintenance expenses; and
 - (D) for which none of the net earnings or donations made to the entity inure to the benefit of private shareholders or other individuals, as the private inurement standard has been interpreted under Section 501(c)(3), Internal Revenue Code.
 - (ii) "Nonprofit entity" includes an entity:
 - (A) if the entity is treated as a disregarded entity for federal income tax purposes and wholly owned by, and controlled under the direction of, a nonprofit entity; and
 - (B) for which none of the net earnings and profits of the entity inure to the benefit of any person other than a nonprofit entity.
 - (h) "Tax relief" means an exemption, deferral, or abatement that is authorized by this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions.
- (2)
- (a) Except as provided in Subsection (2)(b) or (c), tax relief may be allowed only if the claimant is the owner of the property as of January 1 of the year the exemption is claimed.
 - (b) Notwithstanding Subsection (2)(a), a claimant shall collect and pay a proportional tax based upon the length of time that the property was not owned by the claimant if:
 - (i) the claimant is a federal, state, or political subdivision entity described in Subsection (3)(a)(i), (ii), or (iii); or
 - (ii) pursuant to Subsection (3)(a)(iv):
 - (A) the claimant is a nonprofit entity; and
 - (B) the property is used exclusively for religious, charitable, or educational purposes.
 - (c) Subsection (2)(a) does not apply to an exemption described in Part 19, Armed Forces Exemptions.
- (3)
- (a) The following property is exempt from taxation:
 - (i) property exempt under the laws of the United States;
 - (ii) property of:
 - (A) the state;
 - (B) school districts; and
 - (C) public libraries;
 - (iii) except as provided in Title 11, Chapter 13, Interlocal Cooperation Act, property of:
 - (A) counties;
 - (B) cities;
 - (C) towns;
 - (D) local districts;

- (E) special service districts; and
- (F) all other political subdivisions of the state;
- (iv) except as provided in Subsection (6) or (7), property owned by a nonprofit entity used exclusively for one or more of the following purposes:
 - (A) religious purposes;
 - (B) charitable purposes; or
 - (C) educational purposes;
- (v) places of burial not held or used for private or corporate benefit;
- (vi) farm machinery and equipment;
- (vii) a high tunnel, as defined in Section 10-9a-525;
- (viii) intangible property; and
- (ix) the ownership interest of an out-of-state public agency, as defined in Section 11-13-103:
 - (A) if that ownership interest is in property providing additional project capacity, as defined in Section 11-13-103; and
 - (B) on which a fee in lieu of ad valorem property tax is payable under Section 11-13-302.
- (b) For purposes of a property tax exemption for property of school districts under Subsection (3)(a)(ii)(B), a charter school under Title 53G, Chapter 5, Charter Schools, is considered to be a school district.
- (4) Subject to Subsection (5), if property that is allowed an exclusive use exemption or a government exemption ceases to qualify for the exemption because of a change in the ownership of the property:
 - (a) the new owner of the property shall pay a proportional tax based upon the period of time:
 - (i) beginning on the day that the new owner acquired the property; and
 - (ii) ending on the last day of the calendar year during which the new owner acquired the property; and
 - (b) the new owner of the property and the person from whom the new owner acquires the property shall notify the county assessor, in writing, of the change in ownership of the property within 30 days from the day that the new owner acquires the property.
- (5) Notwithstanding Subsection (4)(a), the proportional tax described in Subsection (4)(a):
 - (a) is subject to any exclusive use exemption or government exemption that the property is entitled to under the new ownership of the property; and
 - (b) applies only to property that is acquired after December 31, 2005.
- (6)
 - (a) A property may not receive an exemption under Subsection (3)(a)(iv) if:
 - (i) the nonprofit entity that owns the property participates in or intervenes in any political campaign on behalf of or in opposition to any candidate for public office, including the publishing or distribution of statements; or
 - (ii) a substantial part of the activities of the nonprofit entity that owns the property consists of carrying on propaganda or otherwise attempting to influence legislation, except as provided under Subsection 501(h), Internal Revenue Code.
 - (b) Whether a nonprofit entity is engaged in an activity described in Subsection (6)(a) shall be determined using the standards described in Section 501, Internal Revenue Code.
- (7) A property may not receive an exemption under Subsection (3)(a)(iv) if:
 - (a) the property is used for a purpose that is not religious, charitable, or educational; and
 - (b) the use for a purpose that is not religious, charitable, or educational is more than de minimis.
- (8) A county legislative body may adopt rules or ordinances to:
 - (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation provided in this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions; and

- (b) designate one or more persons to perform the functions given the county under this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions.
- (9) If a person is dissatisfied with a tax relief decision made under designated decision-making authority as described in Subsection (8)(b), that person may appeal the decision to the commission under Section 59-2-1006.

Amended by Chapter 4, 2020 Special Session 5

Section II.IV

Non-Profit Use Exemptions

Standard 2.13 Non-Profit Entities: Religious, Charitable and Educational

2.13.0 Nonprofit Entities

Property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes is exempt. Qualification under federal tax law as a 501(c)(3) organization, or otherwise disregarded for federal income tax purposes, does not automatically qualify the organization's real or personal property for exemption from property tax, but it is necessary to fall under the definition of a nonprofit entity. The applicant must prove to the satisfaction of the BOE that any profits benefit only the nonprofit entity. (§ 59-2-1101 and Utah State Constitution, Art. XIII, § 3)

Nonprofit entity is defined in § 59-2-1101 as:

- An organization organized on a nonprofit basis that has declared their property for the nonprofit purpose. The organization makes no dividend or other form of financial benefit to a private interest.
- If there is any dissolution, the entities' assets are distributed only for exempt purposes under state law or the government for a public purpose.
- The nonprofit entity does not receive income from any source that produces a profit to the entity in the sense that the income exceeds operating and long-term maintenance expenses. This income includes gifts, donations, or payments from recipients of the products or services provided. None of the net earnings or donations that are made to the entity inure to the benefit of the private shareholders or other individuals, as interpreted by the private inurement standard under 501(c)(3)

Nonprofit entities that are charitable, educational, or religious MAY NOT receive the exemption if the nonprofit entity participates in any political campaign on behalf of or in opposition to any candidate for public office. This may include publishing or distributing statements or carrying on propaganda or otherwise influencing legislation, except as provided in subsection 501(h) of the Internal Revenue Code

2.13.1 Exclusive Use

The Utah Supreme Court has determined that although exclusivity should be strictly construed, minor deviations from "exclusive use" should not automatically defeat an exemption. Clearly defined sections of a property can also qualify for an exemption even if other sections are used for profit, or another non-qualifying purpose. [*Loyal Order of Moose 259 v. Salt Lake County Board of Equalization* (657 P2d 257), 1982]..

2.13.2 Partial Exemption

A partial exemption may be granted only where a separately identifiable portion of a property is exclusively used for qualified purposes. It may not be granted based upon percentage use of shared or common space or facilities. When part of a building is devoted to charitable purposes and part is rented out to individual private concerns for profit, only the part of the property that is used for charitable purposes is exempt from taxation, not the part of the building rented out for

revenue. [*Parker v. Quinn*, (23 Utah 332)(64P 961), 1901], [*Odd Fellows' Bldg. Ass'n v. Naylor*, 53 Utah 111, 177 P. 214 (1918)]

2.13.3 Initial Application

A written application for exemption should be filed by March 1. The BOE may question the applicant under oath and subpoena witnesses regarding the submitted evidence. No exemption can be granted unless the applicant attends and answers the BOE's questions. The BOE may adopt rules to administer the exemptions or waive the application or personal appearance requirements.

When a nonprofit entity acquires property on or after January 1 that qualifies for an exclusive use exemption, that entity may apply for the exclusive use exemption on or before the later of March 1st or 30 days after the property is acquired. (§§ 59-2-1101 and 59-2-1102)

The BOE should request the following information on application:

- Owner of record and the date the property was acquired;
- Description of the property;
- Internal Revenue Service 501(c)(3) not-for-profit authorization, or other evidence from the IRS that the organization is disregarded for federal income tax purposes;
- Federal income tax returns for previous years;
- All financial statements that reflect the use of the property, the source of all funds and the way they were expended including a list of all paid staff, how they are paid, and the nature of their services;
- A description of use including percentage of time the property is used for various purposes and the degree that such purposes are carried out by volunteer staff;
- Copies of leases or rental agreements for the property and descriptions of how the rents are determined;
- A copy of the Articles of Incorporation, by-laws and other organizational information; and
- Depending on the use of the property, additional information should also be considered.

2.13.4 Charitable Purpose Criteria

Charitable purpose means, property used as a nonprofit hospital, or a nursing home (outlined in *Howell v. County Board of Cache County ex rel. IHC Hospitals, Inc* 881 P.2d 880, Utah 1994), and property that provides a gift to the community. (§ 59-2-1101)

A gift to the community is defined as one of the following:

- Lessening the burden on the government.
- Providing a significant service to others without immediate expectation of material award.
- The use of the property is supported to a material degree by donations and gifts including volunteer service.
- The recipients of charitable activities that are provided on the property are not required to pay for the assistance received, except to a material degree.
- The beneficiaries of the charitable activities on the property are unrestricted, if it is restricted then the restriction bears a reasonable relationship to the charitable objectives.