

## COMMISSION MINUTES

October 11, 2016

Minutes of the regularly scheduled meeting of the Sevier County Commissioners held this eleventh day of October, 2016. Meeting commenced at 1:30 p.m. with Commissioners Gary Mason, Garth 'Tooter' Ogden, and Gordon Topham, in the Commission Chambers of the Sevier County Administration Building, 250 North Main, Richfield, Utah. Clerk/Auditor Steven C. Wall was also present.

Executive Director Malcolm Nash was excused.

### **Commission business:**

Commissioner Ogden updated the Commissioners on his CIB meeting last week, reporting that this year they are high in the grants being processed. He said grants were at approximately 52% of the money they had been awarding, and they were looking to pull that back to around 30%, which is the historical number of grants versus loans.

Commissioner Ogden then reported that he had been in meetings with different canal companies, UDOT, and Richfield City on Flat Canyon issues. He said they are still working on trying to get additional funding from NRCS to build a detention basin, along with the other work they are doing there.

Commissioner Topham reported he had received a letter reminding them of the UDOT meeting with local government officials scheduled on October 14<sup>th</sup> for those that can make that meeting.

Commissioner Topham then said he would be working with Attorney Eric Johnson on what needs to happen next to move forward on establishing two additional special service districts. He then reported he had met with federal representatives and toured some public lands over the last couple of weeks. He expressed our concerns with public lands, and the importance of harvesting mineral from those public lands. He said he was not sure if it did any good, but he was glad he had the opportunity to speak to them.

### **Minutes of September 26<sup>th</sup> Commission Meeting approved:**

Minutes of the September 26<sup>th</sup> Commission Meeting were then reviewed and approved on a motion by Commissioner Mason, second Commissioner Topham, unanimous.

### **Claims for September approved:**

Claims for the month of September were reviewed and approved on a motion by Commissioner Ogden, second Commissioner Mason, unanimous.

### **County Fee schedule updated:**

The Commission then reviewed a request from Recorder Carolyn Bagley to increase the microfilm fee to \$35 per roll for those requesting rolls of microfilm of the deeds that had been recorded. After discussion, Commissioner Ogden moved to approve the adjustment for the microfilm to \$35 per roll, second Commissioner Mason, unanimous.

### **Items declared surplus, authorized for disposal:**

The Commission then reviewed a list of surplus items, noting they were old chairs that were broken in the Mosquito Department and the Justice Court Department that are no longer useable. After discussion, Commissioner Mason moved to declare the items surplus and authorize they be disposed of, second Commissioner Ogden, unanimous.

**Resolution 2016-10-1 adopted:**

The Commissioners then reviewed the Resolution recommending an Economic Development Enterprise Zone for all of the unincorporated areas in the County. Gabe Miller, CPA, discussed with the Commission the importance of the enterprise zones in the area, noting that the State allows a tax credit for manufacturing and agriculture for equipment purchased if the equipment will be housed in an enterprise zone area. Discussion followed concerning the zone being in all of the County versus the unincorporated areas. The Commission stated that they can do the unincorporated areas, but it would be up to the Cities to determine what areas, if any, they want to do within their City limits. Further discussion followed that there is no cost to the County, that the enterprise zone would strictly be to allow a State Tax credit. After discussion, Commissioner Mason moved to adopt Resolution 2016-10-1 upon final review and approval by the County Attorney Dale Eyre and authorize the Economic Development Director to file an Enterprise Zone Application with the Utah State Governor's Office of Economic Development to include all unincorporated areas in an enterprise zone to assist with equipment purchases for agricultural and manufacturing, second Commissioner Ogden, unanimous.

**Board of Equalization convened:**

At 2:05 p.m., Commissioner Mason moved to convene the Board of Equalization, second Commissioner Ogden, unanimous.

The Board then reviewed the recommended Assessor Adjustments for 2016, and the Hearing Officer recommendations for 2016 based on the information they received from the property owners. The overall Assessor adjustments would decrease market values by approximately 1,300,659, and taxable value by 1,490,790. The Hearing Officer recommendations would decrease the market value approximately 5,229,442, and 3,768,440 in taxable value. After discussion, Commissioner Mason moved to approve the adjustments as recommended, second Commissioner Ogden, unanimous.

Greg Jensen, along with his parents Arno and Ranee Jensen and other family members, met with the Commission concerning charges for rollback taxes on property they own on Monroe Mountain. Mr. Greg Jensen reported they had received a letter on August 16 regarding rollback taxes on two of the parcels, and when they started looking at it, they wanted to do all of their parcels together. Mr. Jensen said they felt that the Assessor's Office was looking at the largest parcels first, and they wanted to do the parcels together so there wouldn't be a problem in the future. He reported receiving letters that said they needed to proof-up to remain on the greenbelt designation for the 2014 and 2015 year. He noted that they have not had any grazing on that property, that it has been a wildlife habitat that several of the Department of Natural Resources representatives have indicated that a lot of the wildlife on the mountain is in that area and they are trying to keep it pristine for them. Mr. Jensen said that they did do some logging that does qualify for greenbelt, and those activities did take place in 2014 on their properties and the surrounding area in September through December even though the contract was not in place until December 15, 2014. Mr. Jensen said that they were unable to take any logs off of their property in 2014, but had stored the logs on their property, removing them in 2015. The contractor had taken logs off of neighboring properties in 2014. He said in his conversations with the Assessor, they were not giving him credit for the one year because there was no revenue from that one year, but there had been some logging; and in his mind that should provide proof they were working those years. In reviewing the greenbelt Standards of Practice, which said they would need 4,000 board feet per acre to qualify and would have to meet 50% of that. Mr. Jensen stated that Kevin Frandsen, the logger, said the Board feet taken off of that property was higher than what is standard because it was dry beetle kill trees, and after calculating they felt they had enough board feet to proof up for both years. Mr. Jensen also felt the Assessor was stepping outside of her bounds in contacting third parties, such as the logger, to get a copy of the contract, and that she should only be able to get information from the property owners themselves. The contract was dated December 15, 2014, but Mr. Jensen felt he should have more than enough of the logging to proof up for both years

because they cut the wood in 2014 and hauled it off in 2015, and they also have a contract now for someone to graze sheep there as well during 2016. Assessor Amy Garren-Clark and Deputy Assessor Genette Williams reported that they had taken the information given to them by Mr. Jensen and had worked through it, and had also contacted and worked with the State Tax Commission, because the Assessor's Office here does not normally do logging enterprises, to determine how much board feet would have been taken off of their property. They also noted that the contract wasn't signed until December 2014, making them unable to use the 2014 year because the State Tax Commission said they would have to go by the date the contract was signed. Also, according to the State Tax Commission, there was not enough board feet to qualify as they needed 8,000 board feet at 50% or 4,000 to meet the threshold. Discussion followed concerning the amount of board feet taken, and what the threshold actually is. The Jensen's feel they have proofed up, and it should be a very simple, easy decision to be made to abate the rollback taxes because they feel they have been good stewards and provided economic benefit to the County by allowing roads and ATVer's through their property, as well as wildlife and the work that they have done. The Jensen's also said they felt that the Assessor's Office was not being open to their view, and was treating them as if they were guilty of utilizing greenbelt when they don't actually meet the greenbelt criteria. The Assessor's Office stated they were just following the law and requesting them to proof up. The Commissioners said they understood both sides of what was being said, but at this time they wanted to review the information further and look at all of the requirements. Mr. Jensen reminded them that the trees that were taken were old, larger trees that had been beetle killed trees, so the board feet that were taken was higher than just average. The Commissioners thanked them for the information, and also said not to be worried about getting the payment in right now as far as penalties and interest go because there would not be any until after the decision from the appeal had been made. No action was taken at this time.

Regular meeting then resumed at 3:40 p.m.

There being no further business to come before the Board, meeting adjourned at 3:41 p.m.