

MINUTES OF BOARD OF COUNTY COMMISSIONERS
MILLARD COUNTY THE 21ST DAY OF SEPTEMBER 2021
AT THE COURTHOUSE, FILLMORE, UTAH

PRESENT: Dean Draper.....Chairperson
Bill Wright..... Commissioner

Pat Finlinson..... County Attorney
Marki Rowley..... County Clerk
Jamie Hair..... Deputy Clerk

EXCUSED: Evelyn Warnick..... Commissioner

ALSO PRESENT: Jenna Draper..... Six Counties Association of Government
Wayne Jackson..... Military Liason
Matt Ward..... Chronicle Progress
Brandon Winget..... Road Supervisor
Bonnie Smith and Karen Jordan..... Auditor’s Office
Sierra Dickens..... County Recorder
Sheri Dearden..... County Treasurer
Pat Manis and Susan Wilcox..... Assessor’s Office
Adam Richins..... County Planner
Roger Killpack and Phil Morrison..... Sherwood Shores HOA
Lydia Hintze..... New Horizons Crisis Center
Dennis Alldredge, Todd Macfarlane, Greg and Michelle Dalton, Molly Stevens, Zach and Megan Hansen, Tony Fuller, and Thayne Christensen..... Citizens

NOTE: Not all agenda items were followed in order.

PURSUANT TO AN AGENDA WHICH HERETOFORE HAD BEEN PROVIDED TO each member of the governing body, posted at the principal office of the Millard County Commission, posted on the Utah Public Notice Website, and provided to the Millard County Chronicle Progress, a newspaper of general circulation within Millard County, Utah, as required by law, the following proceedings were had:

PUBLIC WAS WELCOMED

The meeting began at 10:00 a.m. after a brief welcome by Commissioner Draper to the public and Commission members.

OPENING STATEMENTS

Commissioner Draper excused Commission Warnick and asked if anyone had an opening

statement to give. Attorney Finlinson said the invocation. Everyone stood and said the Pledge of Allegiance to the Flag.

APPROVAL OF THE MINUTES OF SEPTEMBER 7, 2021

The proposed minutes of a regular County Commission meeting held September 7, 2021 were presented for consideration and approval. Commissioner Wright made a motion to approve the minutes of September 7, 2021, as corrected.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

FOLLOW UP ACTION ITEMS FROM SEPTEMBER 7, 2021

There were none.

RATIFY AWARDING THE POOL RESURFACING BID

Commissioner Draper listed the companies that bid and their bid amounts and said that the Commission unanimously decided to award the bid to Sundek at the last meeting.

Commissioner Wright made a motion to ratify awarding the pool resurfacing bid to Sundek.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

AWARDING THE BID FOR THE ROAD BARN CONCRETE

Commissioner Draper said that one bid was received from Carling and Company. He said that the concrete will be a 7 bag mix which makes it a more durable product.

Commissioner Wright asked about rebar and the funds left in the budget. Supervisor Winget said that rebar is already installed. Commissioner Draper said that there are funds available in the budget.

Commissioner Wright said that he still has questions about the Road Barn, but doesn't think it is wise to delay this process.

Commissioner Wright made a motion to award the bid for the road barn concrete to Carling and Company.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

OPENING THE BIDS FOR A COMPENSATION SURVEY

Auditor Smith opened the following RFPs:

- Paypoint HR, LLC \$125.00/hour. Estimated 292 hours - \$36,500.00
- McGrath HR Group \$43,876.00
- Personnel Systems and Services \$18,685.00

Commissioner Wright made a motion to accept the RFPs, as presented, and review the specifications of the RFPs, before making a decision.

Commissioner Draper stepped from the chair SECONDED the motion. The voting was unanimous and the motion carried.

SIX COUNTY ASSOCIATION OF GOVERNMENT (SCAOG) UPDATE - TRAVIS KHYL

Jenna Draper, Six Counties Association of Government (SCAOG), gave an update on the annual congressional ride and said that their office already received a call about a bill regarding forest management. She said that they received very good feedback and Congressman Stewart told them that this ride in previous years directly resulted in approximately \$20,000,000.00 for land use.

She presented the SCAOG regional growth project ideas and funding options which includes a focus on a “Producer to Consumer” model. Commissioner Wright said that he doesn’t want to lose focus on what smaller communities or the State can do to help producers get their product directly to consumers. A brief discussion was had on what inhibits producers from getting their products to the consumers.

OTHER BUSINESS

Commissioner Draper said that SITLA has requested a letter of support for them to pursue mineral rights on about 7 parcels located near IPP.

Commissioner Wright made a motion to send a letter of recommendation regarding SITLA pursuing mineral rights.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

PUBLIC HEARING FOR THE PURPOSE OF RECEIVING PUBLIC COMMENT ON ZONING ORDINANCE MAP AMENDMENT APPLICATION #Z-2021-032 REQUESTING TO CHANGE THE ZONING OF 71.83 ACRES OF PROPERTY AT APPROXIMATELY 1200 W 1000 S DELTA FROM AGRICULTURE (AG) TO AG INDUSTRIAL (AI) FOR THE OPERATION OF A DAIRY (CAFO) AND FARM. KEVIN GARDNER, APPLICANT

Commissioner Wright made a motion to enter into a public hearing for the purpose of receiving public comment on zoning ordinance map amendment Application #Z-2021-032 requesting to change the zoning of 71.83 acres of property at approximately 1200 W 1000 S Delta from Agriculture (AG) to AG Industrial (AI) for the operation of a dairy (CAFO) and farm. Kevin Gardner, Applicant.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was

unanimous and the motion carried. The public hearing began at 10:30 a.m.

Present were: Adam Richins, Lydia Hintze, Matt Ward, Dennis Alldredge, and Sierra Dickens.

Planner Richins said that Mr. Gardner currently has a dairy CAFO on this parcel. He said that Mr. Gardner isn't proposing any expansions or changes, but is simply changing the zoning to bring the parcel into conformity. He said that the parcel is currently a legal non-conforming use.

Planner Richins said that the Planning and Zoning Commission recommendation was that the zone be changed to be consistent with property use.

There were no other comments made.

Commissioner Wright made a motion to close the public hearing.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The public hearing closed at approximately 10:32 a.m.

The regular meeting reconvened.

DISCUSSION AND POSSIBLE ADOPTION OF ORDINANCE 21-09-21, AN ORDINANCE OF THE MILLARD COUNTY COMMISSION CHANGING THE ZONING OF 71.83 ACRES OF PROPERTY FROM AGRICULTURE (AG) TO AG INDUSTRIAL (AI)

Commissioner Draper read the recitals into the record.

Commissioner Wright made a motion to adopt Ordinance 21-09-21, an ordinance of the Board of County Commissioners of Millard County, Utah, changing the zoning of 71.83 acres of property from Agriculture (AG) to AG Industrial (AI).

Commissioner Draper stepped from the chair and SECONDED the motion. Clerk Rowley called for a roll call vote. Commissioner Wright voted YES. Commissioner Draper voted YES. Commissioner Warnick was absent. The voting was unanimous and the motion carried.

PUBLIC HEARING FOR THE PURPOSE OF RECEIVING PUBLIC COMMENT ON ZONING ORDINANCE MAP AMENDMENT APPLICATION # Z-2021-043 REQUESTING TO CHANGE THE ZONING OF APPROXIMATELY 21.3 ACRES OF PROPERTY EAST OF CEDAR MOUNTAIN ROAD AT APPROXIMATELY 1600 NORTH FILLMORE FROM AGRICULTURE 20 (AG-20) TO HIGHWAY COMMERCIAL (HC) TO ALLOW FOR THE DEVELOPMENT OF COMMERCIAL STORAGE AND BUSINESS. JED & SARAH CHRISTENSEN, APPLICANTS

Commissioner Wright made a motion to enter into a public hearing for the purpose of receiving public comment on zoning ordinance map amendment Application # Z-2021-043 requesting to change the zoning of approximately 21.3 acres of property east of Cedar Mountain Road at approximately 1600 North Fillmore from Agriculture 20 (Ag-20) to Highway Commercial (HC) to allow for the development of commercial storage and business. Jed & Sarah Christensen,

Applicants.

Commissioner Draper stepped from the Chair and SECONDED the motion. The voting was unanimous and the motion carried. The public hearing began at 10:45 a.m.

Present were: Molly Stevens, Thayne Christensen, Roger Killpack, Phil Morrison, Wayne Jackson, Dennis Alldredge, Pat Manis, Sierra Dickens, Matt Ward, Lydia Hintze, and Adam Richins.

Planner Richins said that the applicant is intending to put a storage unit on this parcel at this time. He said that the Planning and Zoning Commission gave a favorable recommendation.

There were no other comments made.

Commissioner Wright made a motion to close the public hearing.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The public hearing closed at approximately 10:47 a.m.

The regular meeting reconvened.

DISCUSSION AND POSSIBLE ADOPTION OF ORDINANCE 21-09-21A, AN ORDINANCE OF THE MILLARD COUNTY COMMISSION CHANGING THE ZONING OF 21.3 ACRES OF PROPERTY FROM AGRICULTURE 20 (AG-20) TO HIGHWAY COMMERCIAL (HC)

Commissioner Draper asked about access to the property and existing easements. Planner Richins said that there is a recorded easement from Cedar Mountain Road. He said that they are not proposing a road dedication so the property owner will maintain that road. Mr. Christensen said that they are planning on pursuing power, but not sewer at this point.

Commissioner Wright made a motion to adopt Ordinance 21-09-21A, an ordinance of the Board of County Commissioners of Millard County, Utah, changing the zoning of 21.3 acres of property from Agriculture 20 (AG-20) to Highway Commercial (HC).

Commissioner Draper stepped from the chair and SECONDED the motion. Clerk Rowley called for a roll call vote. Commissioner Wright voted YES. Commissioner Draper voted YES. Commissioner Warnick was absent. The voting was unanimous and the motion carried.

PUBLIC HEARING FOR THE PURPOSE OF RECEIVING PUBLIC COMMENT ON TEXT AMENDMENT APPLICATION #Z-2021-045 AMENDING THE TABLE OF USES AND USE DEFINITIONS IN TITLE 10, CHAPTER 25 OF THE MILLARD COUNTY ZONING ORDINANCE TO CREATE A NEW USE DEFINITION FOR PRIVATE, NON-COMMERCIAL CAMPGROUNDS AND TO ALLOW ONLY PRIVATE, NON-COMMERCIAL CAMPGROUNDS AS A C-1 CONDITIONAL USE WITHIN THE SHERWOOD SHORES (SS) ZONING DISTRICT. ROGER KILLPACK, APPLICANT

Commissioner Wright made a motion to enter into a public hearing for the purpose of receiving public comment on text amendment Application #Z-2021-045 amending the Table of Uses

and Use Definitions in Title 10, Chapter 25 of the Millard County Zoning Ordinance to create a new use definition for private, non-commercial campgrounds and to allow only private, non-commercial campgrounds as a C-1 conditional use within the Sherwood Shores (SS) Zoning District. Roger Killpack, Applicant.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The public hearing began at 11:00 a.m.

Present were: Matt Ward, Planner Richins, Roger Killpack, Wayne Jackson, Pat Manis, Dennis Alldredge, Molly Stevens, Phil Morrison, Todd Macfarlane, Sierra Dickens, Lydia Hintze, Michelle Dalton, and Greg Dalton.

Mr. Roger Killpack, Sherwood Shores HOA President, said that he is a property owner in favor of this change. He said that they want to restrict campgrounds to only private non-commercial campgrounds. He said that Sherwood Shores is a residential area, but there are still a lot of RV slips that can be used for private non commercial use. Mr. Killpack said that the HOA is also in favor of prohibiting commercial camping.

Planner Richins said that the Planning and Zoning Commission gave a favorable recommendation. He said that this will not limit any other zones and only applies to Sherwood Shores (SS).

Phil Morrison, property owner, said that there are a lot of RVs out there and this will give them an avenue to be in compliance with the ordinance.

Planner Richins said that another option would be to require a conditional use permit.

There were no other comments made.

Commissioner Wright made a motion to close the public hearing.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The public hearing closed at approximately 11:05 a.m.

The regular meeting reconvened.

DISCUSSION AND POSSIBLE ADOPTION OF ORDINANCE 21-09-21B, AN ORDINANCE OF THE MILLARD COUNTY COMMISSION AMENDING THE TABLE OF USES AND USE DEFINITIONS IN TITLE 10, CHAPTER 25 OF THE MILLARD COUNTY ZONING ORDINANCE TO CREATE A NEW USE DEFINITION FOR PRIVATE, NON-COMMERCIAL CAMPGROUNDS AND TO ALLOW ONLY PRIVATE, NON-COMMERCIAL CAMPGROUNDS AS A C-1 CONDITIONAL USE WITHIN THE SHERWOOD SHORES (SS) ZONING

Commissioner Draper read the ordinance into the record.

Commissioner Wright made a motion to adopt Ordinance 21-09-21B, an ordinance of the Board of County Commissioners of Millard County, Utah, amending the Table of Uses and Use Definitions in Title 10, Chapter 25 of the Millard County Zoning Ordinance to create a new use

definition for private, non-commercial campgrounds and to allow only private, non-commercial campgrounds as a C-1 conditional use within the Sherwood Shores (SS) Zoning District.

Commissioner Draper stepped from the chair and SECONDED the motion. Clerk Rowley called for a roll call vote. Commissioner Wright voted YES. Commissioner Draper voted YES. Commissioner Warnick was absent. The voting was unanimous and the motion carried.

DISCUSSION REGARDING A PROPERTY LINE IN DESERET- MICHELLE DALTON

Ms. Dalton presented property maps and said that she has decided to sell her property and divide it into lots. She said that there is currently a property line going through her house and other buildings and in order for her to sell, that line needs to be moved.

Planner Richins said that they don't know how it came to be or why the property line goes through the house. Commissioner Draper confirmed that the County maintains the cemetery road that runs parallel to the property line.

Attorney Finlinson said that he would like some time to understand how this happened. He said that solving this is most likely easy with a quit claim deed.

Commissioner Wright asked what negative impact, if any, would result from moving the line or deeding the property. Attorney Finlinson said that he doesn't foresee any negative outcomes, but wants to look into it further.

It was decided to bring this back to a future commission meeting.

DISCUSSION AND POSSIBLE APPROVAL OF APPLICATION #Z-2021-046 FOR A PLAT SUBDIVISION LOCATED AT APPROXIMATELY 3500 S LONE TREE ROAD, DELTA. ZACHARY & MEGAN HANSEN, APPLICANTS

Zachary Hansen said that they are proposing to parcel off 8.3 acres from John Corbett in order to build a single family dwelling. Planner Richins said that this would have been a non plat subdivision but it has been subdivided already. He said that the parcel lies along an existing road and no new roads or additional improvements are being proposed. Planner Richins said that the Planning and Zoning Commission found that this met the requirements and gave a favorable recommendation.

Commissioner Wright made a motion to approve Application #Z-2021-046 for a plat subdivision located at approximately 3500 S Lone Tree Road, Delta. Zachary & Megan Hansen, Applicants.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

DISCUSSION AND POSSIBLE APPROVAL OF BUSINESS PERSONAL PROPERTY MINIMUM VALUE EXEMPTION ACCOUNTS

Assessor Manis presented the list of 2021 Personal Property under \$15,000.00 which are exempt.

Commissioner Wright made a motion to approve the business personal property minimum

value exemption accounts..

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Assessor Manis presented the list containing two companies that they have not been able to collect on because they are unable to locate them. He asked that the Commission write those two amounts off; one at \$247.19 and the other at \$10.39.

Commissioner Wright made a motion to approve the abating the two accounts by 100%.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

MONTHLY FINANCIAL REVIEW

Treasurer Dearden presented the financial reports ending in August 2021. Auditor Smith said that they are looking to open the budget on October 12, 2021 to address some grants.

PUBLIC INPUT

Lydia Hintze, New Horizons Crisis Center, said that October is domestic violence month and they are attempting to bring more awareness to this. She said that they are organizing a “Paint the Town Purple” campaign and are asking for support to spread the word so that residents will be more aware of their services. Attorney Finlinson said that Lydia has been a great asset to victims in cases that he has prosecuted.

OTHER BUSINESS CONTINUED

Commissioner Draper said that it was brought up at a previous meeting that the County needed to extend the Utah Association of Counties (UAC) contract to the end of the year to match the County’s fiscal year. He said that the cost is \$60,000.00 and approximately one third of what the County used to pay in house.

Commissioner Wright made a motion to approve extending the economic development contract with UAC.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Auditor Smith said that due to the nature of processing the ARPA Grant, it is helpful to assign one commissioner to be over it like the County did with the FFCRA. She said that she spoke with Commissioner Warnick who is willing to do this if the other Commissioners agree.

Attorney Finlinson said that if approved, this will delegate that part of the Commission’s executive function to Commissioner Warnick.

Commissioner Wright made a motion to assign the executive functions related to the ARPA

grant to Commissioner Warnick.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

DISCUSSION AND POSSIBLE APPOINTMENTS TO VARIOUS COUNTY BOARDS

There was none.

POSSIBLE APPROVAL OF APPLICATION(S) FOR SETTLEMENT OR DEFERRAL OF DELINQUENT PROPERTY TAX

There was none.

DISCUSSIONS FROM EACH COMMISSIONER, COUNTY ATTORNEY, ELECTED OFFICIAL AND SECRETARY

There were none.

AUDITOR REPORT

Auditor Smith presented the following numbers:

A/P Check Registers:

9/10 - \$ 61,859.97

9/17 - \$112,975.22

Payroll Liabilities:

8/10/21 - \$176,170.71

Auditor Smith listed the dates scheduled for budget hearings.

POSSIBLE BOARD OF EQUALIZATION (BOE) DISCUSSION AND/OR ACTION

Commissioner Wright made a motion to enter into a BOE.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The BOE began at 11:46 a.m.

Auditor Smith presented an application for parcel #8229-6 - Olmstead and said that Mr. Macfarlane has been in contact with her office about this.

Mr. Todd Macfarlane said that he is here representing the Olmstead family who are neighbors of his. He said that he sold them this property and presented a handout that included pictures of the building and photos of nearby structures he viewed as comparables. Mr. Macfarlane said that any hearing needs to be heard by a neutral unbiased tribunal and stated that he is not willing to waive that right.

Commissioner Draper asked Mr. Macfarlane if he is asking for this to be reviewed by a different body. Mr. Macfarlane said that he expects this matter to go further than the County Commission; possibly all the way to the Utah Supreme Court.

Mr. Macfarlane asked Commissioner Draper if this was an impartial tribunal. Commissioner Draper confirmed that it was and asked Mr. Macfarlane to proceed with the issue he wants to discuss.

Attorney Finlinson said that statute permits the Commission to convene as BOE. The Commission noted Mr. Macfarlane's objection and that he is not waiving his right to be heard by an impartial tribunal.

Mr. Macfarlane said that parcel #8229-6 had a pole barn built on it in 2008. He said that it is metal clad, but doesn't have a steel structure or concrete flooring. He said that when it was built, the Assessor's Office attempted to value it at \$150,000.00 which was over three times the cost it was to build and he appealed the value. He said that after the appeal, it was then valued at approximately \$50,000.00. He said that last year, it was valued at \$41,244.00 and this year's valuation is \$80,544.00 for the main structure.

Mr. Macfarlane said that the pole barn has an attached enclosed lean-to that was built with the original structure in 2008, but the owners have added an additional 288 feet since then for a total of 720 square feet. He said that the Assessor's Office wants to put an additional value on that of \$48,848.00 and designate it as non-primary residential. He said that the valuation for both the barn and lean-to are about \$128,000.00.

Mr. Macfarlane referred to his handout and went over some nearby properties. He explained that the Olmsteads bought this property in 2013 and live in Arizona. He said that they haven't visited the property more than ten days each year and when they did come, they stayed in a motor home in the barn. He said that they tried to create a crude place for family to come camp out and have access to a toilet if needed, and on that basis, the Assessor's Office has decided that it needs to be classified as a non-primary residential. He said that if they come visit for ten days now, it will be much cheaper for them to stay in a hotel for \$50.00 a night than pay the property taxes for this structure.

Commissioner Draper asked Mr. Macfarlane what valuation he is proposing.

Mr. Macfarlane said that he thinks a reasonable approach is to calculate an average square foot from the comparable barns and then apply that average to the Olmstead's building. He said that he did some of the math and if the nearby properties averages are applied, then the barn would be about \$20,000.00 and the non-primary residence would be about \$15,000.00 for a total of \$35,000.00.

Assessor Manis referred to the list of properties provided by Mr. Macfarlane and said that there are a lot of different aspects that go into the valuation process like age, condition, height, type of construction, etc. He said that his office's assumption was that this was a steel metal building with a concrete floor and it was classified wrong. Assessor Manis apologized to Mr. Macfarlane if he had explained this in prior discussions, but his office didn't catch it until it was seen on the application. He said that had he done better due diligence, this could have been caught before the application was submitted. Assessor Manis said that this building is unique and it is difficult to find comparables. He said that there are three approaches that his office can use when gathering data; cost, market, and income value. He said that in this situation (like most similar buildings) his office goes by cost because it is hard to determine comparables.

Assessor Manis said that his office uses cost tables from Marshall and Swift that are

established nationwide then modify them by cost factors to make them applicable to Millard County.

Commissioner Draper asked why there aren't any comparables. Assessor Manis said that it is because this building is unique; it is a structure with a non-primary residential in it. He said that another reason is that it is hard to find comparables is due to Utah being a non-disclosure State which means that its hard for his office to obtain sales information on this type of property.

Commissioner Wright asked if the costs are based on original cost or current cost because values have increased due to inflation and he couldn't build any of the buildings he has for the amount that he built them in the past. Assessor Manis said that they haven't changed the cost tables in the last seven or eight years because he hasn't received any market data that would indicate that they need to download the most current cost tables.

Mr. Macfarlane said that buildings like this don't often increase in value and even if sale information was available it would be difficult to separate the value of the land from the structure.

Assessor Manis said ideally, they would use all three approaches (cost, market, and income value), but the State Tax Commission realizes that this can't be done in areas with limited data and allows the use of one approach for an entire classification of property. He said that his office has selected the cost approach.

Commissioner Draper asked Assessor Manis why he can't compare the properties that Mr. Macfarlane presented or use similar buildings. Assessor Manis went through some of the properties presented by Mr. Macfarlane and stated that they differ in materials, possible flooring, height, etc. and they don't know if any of these exactly match the Olmstead's building. He said that they aren't required to be exact, but they use a mass appraisal process to get as close as possible. He said that their standard cost table valuation approach and process is designed to be able to plug the same formula into all Millard County valuations and be consistent.

Assessor Manis said that when this property was reappraised in 2021, they noticed the non-primary residential, water hookups, electricity, and most likely a septic system. He said that they assigned this as a building lot because of the utilities and a building lot has a standard of \$22,000.00. He said that the lot value went from \$16,000.00 to \$22,000.00 in 2021. Assessor Manis gave a brief history of the valuation on this property and said that they do a detailed review approximately every 4 years. He said that based on Mr. Macfarlane's information the building is now 83% farm utility and 17% residential with a total value of \$51,768.00 for the building. Assessor Manis said that his suggested adjusted value is \$22,000.00 for the lot, \$33,681.00 for the farm land, and \$8,801.00 for the non primary residential, and \$42,967.00 for the barn. He said that \$508.00 is what is actually assessed for the farmland; not the \$33,681.00 because it is in greenbelt.

Commissioner Wright suggested that Assessor Manis get with Mr. Macfarlane to reassess this property. He said that it is important to be consistent, and there are questions that can't be answered today.

Assessor Manis said that he doesn't have the authority to negotiate prices and he uses the same formula for all parcels in the County.

Commissioner Draper went over the adjusted values.

Mr. Macfarlane said that he is challenging the classification of the non primary residence for the lean-to. He said that his opinion is that the classification should be used to valuate structures. Commissioner Draper said that Mr. Macfarlane's objection is noted. After a brief discussion, Commissioner Draper said that he was bound to the law and thinks the Commission needs to go with the adjusted value of \$107,449.00.

Commissioner Wright asked Assessor Manis how many times a year, his office finds instances where they change the property value from what they initially had. Assessor Manis said that it happens all the time and gave an example of some lots that were selling for more than what the Assessor's Office had valued them, as well as, older updates to a property that his office didn't see it until recently.

Commissioner Wright said that as a commissioner, he doesn't have any choice but to comply with the ordinances of the law. He said that if this case goes forward, and the County finds out that Assessor Manis hasn't been consistent with what's already in place, he will be really disappointed. Commissioner Wright said that he hopes that the way Assessor Manis valuated things will stand up to the definitions he has explained. He said that he is not willing to arbitrarily change ordinances of the law, but he expects the Assessor to have plenty of evidence to meet the challenge if this comes back to the Commission or goes further.

Assessor Manis said that he can't say whether Commissioner Wright will or will not be disappointed because his office doesn't know everything, but his office tries to be equitable based on the information that they have.

Commissioner Wright said that he hopes the Assessor has been equitable and can justify it under any conditions. He said that he agrees to go forward and stand behind the Assessor and the value that he has assessed, but he will be really disappointed if they find out the assessments have not been consistent with other assessments across the County.

Mr. Macfarlane said that Assessor Manis has the burden of proof to show that this lean to is residential. Assessor Manis asked Mr. Macfarlane if he could have access to the lean-to in order to determine its value. Mr. Macfarlane said that Assessor Manis didn't have permission to access the lean-to. Assessor Manis asked Mr. Macfarlane what utilities and amenities were in the lean-to so they can properly classify and value the lean-to. Mr. Macfarlane said that question was inappropriate.

Commissioners Wright and Draper briefly discussed the proposed adjustments. Commissioner Draper said that he is bound to follow the laws.

Commissioner Wright made a motion to reduce the property value of Parcel #8229-6, Olmstead to \$107,449.00.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Attorney Finlinson said that if the Commission has reached a decision on the classification, the findings need to be reflected on the record.

Commissioner Draper said that Assessor Manis found that there was a non primary residence built on this property. He said that using the guidelines in place, the Assessor made adjustments on the land and building and the Commission is compelled to go with those adjustments which brings the value to \$107,449.00. Mr. Macfarlane objected and said that Commissioner Draper stated a conclusion; not findings. Commissioner Draper noted the objection.

Commissioner Draper stepped from the chair and made a motion to recess for five minutes. Commissioner Wright SECONDED the motion. The voting was unanimous and the motion carried.

The regular meeting reconvened.

Auditor Smith presented an application for Parcel #F-36-4-1-1, Lydon. Assessor Manis said this is a quanset being turned into a residence that was originally estimated to be 100% complete. He said that after speaking with the owner, they have investigated the property more and found that it is only 65% complete. Assessor Manis said that this changes the market value from \$159,813.00 to \$120,902.00.

Commissioner Wright made a motion to reduce the value of Parcel #F-36-4-1-1, Lydon to \$120,902.00.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Auditor Smith presented an application for Parcel #3755-B-4, Doris Finlinson. Assessor Manis said that the owners sent in an application for review and indicated that there were some heavy repairs needed including flood damage, rotting walls, and a septic system that has failed. Commissioner Wright questioned why we give breaks depending on whether a property owner fixes their septic systems or not. He said that seems inconsistent and if a building has the utilities, it should be assessed with those, whether or not they are working. Assessor Manis said that the property owners who contact his office and have verified non-functioning utilities are being given a consistent adjustment. Assessor Manis said that based on his inspection, he adjusted the building value from \$141,299.00 to \$116,234.00. Commissioner Wright said that he agrees with the adjustment except the \$3,000.00 deduction for the failed septic.

Commissioner Wright made a motion to adjust the total value of Parcel #3755-B-4, Doris Finlinson to \$138,000.00

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Auditor Smith presented an application for Parcel #F-560, Gwendolyn Rowley. Assessor Manis said that he was contacted by Ms. Rowley's son because she has passed away. He said that the son indicated that the house is in bad shape. Assessor Manis said that he inspected the outside of the building and it is in a lot worse shape than they originally thought. Assessor Manis said that he recommends leaving the land value the same but reduce the improvement value to \$46,780.00 from \$71,135.00. He said that this brings the total value to \$83,905.00.

Commissioner Wright made a motion to reduce the value of Parcel #F-560, Gwendolyn Rowley to \$83,905.00.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Auditor Smith presented an application for Parcel # DO-SV-C-1, SDSC/Joyce Barney. She said that this was discussed during the last BOE and the Commission had some questions on how it came about. She said that it was agreed to trade one parcel for another when Jim Withers, Darren

Smith, and Alan Roper were County Commissioners. She said that the first written records she could find were in 2018. Auditor Smith said that if approved, she will work with the Attorney's Office to get the parcels deeded.

Commissioner Wright made a motion to complete the trade transaction for Parcel # DO-SV-C-1, SDSC/Joyce Barney.

Commissioner Draper stepped from the chair and SECONDED the motion.

Auditor Smith presented the full list of abatements that have been processed based on the States circuit breaker program. She said that the Commission previously gave her their approval to process these.

Auditor Smith presented a hardship abatement for Parcel #M-1583-1, Cody and Brinley Kimball. She said that they wouldn't qualify for the State program because they are not over age 66, but they do meet the income level.

Commissioner Wright made a motion to abate Parcel #M-1583-1, Cody and Brinley Kimball by 20%.

The motion failed for lack of second.

Commissioner Draper stepped from the chair and made a motion to abate Parcel #M-1583-1, Cody and Brinley Kimball by 40%.

Commissioner Wright SECONDED the motion. The voting was unanimous and the motion carried.

Assessor Manis presented an appeal for Parcel #HD-4763, Brandon Boucher. He said that Mr. Boucher has received some internet offers to prove what the land is worth. He said these offers range from \$135.00-\$165.00 per acre and his office has the assessed value at \$300.00 per acre. Assessor Manis said that sale values have increased in this area and suggested that they stay at the \$300.00 per acre as what the assessed value shows.

Commissioner Wright made a motion to deny the appeal for parcel #HD-4763, Brandon Boucher.

Commissioner Draper stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried.

Commissioner Wright made a motion to close the BOE.

Commissioner stepped from the chair and SECONDED the motion. The voting was unanimous and the motion carried. The BOE closed at 2:20 p.m.

POSSIBLE REVIEW OF COUNTY POLICIES AND CONTRACTS

There was none.

POSSIBLE CLOSED MEETING PURSUANT TO UTAH CODE ANNOTATED SECTION 52-4-204 & 205

There was none.

WHERE UPON THE MEETING ADJOURNED

Commissioner Draper adjourned the meeting at 2:22 p.m.

Attest: _____ Approved: _____