

**MINUTES OF THE
WASATCH COUNTY COUNCIL
JULY 13, 2022**

The Wasatch County Council met in regular session live and by Zoom at 3:00 p.m. and the following business was transacted.

PRESENT: Chair Mark Nelson
Marilyn Crittenden
Kendall Crittenden
Steve Farrell
Danny Goode

EXCUSED: Councilman Spencer Park
Councilman Jeff Wade

STAFF: Dustin Grabau, the Wasatch County Manager
Heber Lefgren, the Assistant Wasatch County Manager
Jon Woodard, the Deputy Wasatch County Attorney
Doug Smith, the Wasatch County Planner.
Austin Corry, the Assistant Wasatch County Planner via Zoom
Wendy McKnight, from the Clerk's Office
Rick Tatton, Court Reporter via Zoom
Todd Griffin, Wasatch County Assessor

PRAYER: Councilman Danny Goode

PLEDGE OF ALLEGIANCE: Led by Councilman Steve Farrell and repeated by everyone.

Chair Mark Nelson called the meeting to order at 3:00 p.m. on Wednesday July 13, 2022 and welcomed those present and indicated that all of the Wasatch County Council are present with the exception of Councilman Spencer Park and Councilman Jeff Wade who are excused. The record should further reflect that the Wasatch County Council is meeting in the Wasatch County Council Chambers located in the Wasatch County Administrative Building located at 25 North Main Street, Heber City, Utah 84032. Chair Mark Nelson then called the first agenda item.

THE OPEN AND PUBLIC MEETING AFFIDAVIT

The Open and Public Meeting Affidavit was made a part of the record.

LEGISLATIVE ISSUES FOR FUTURE MEETINGS

Chair Mark Nelson asked if there were any legislative issues for future meetings and there was none.

ADMINISTRATIVE ISSUES FOR FUTURE MEETINGS

Chair Mark Nelson asked if there were any administrative issues for future meetings and there was none.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Chair Mark Nelson asked if there were any public comment on matters not on the agenda.

COUNCIL

APPROVAL OF THE MINUTES FOR JUNE 6, 2022

Councilman Steve Farrell made a motion to approve the minutes for June 6, 2022 as written. Councilman Kendall Crittenden seconded the motion and the motion carries with the following vote:

AYE: Chair Mark Nelson

AYE: Marilyn Crittenden

AYE: Kendall Crittenden

AYE: Steve Farrell

AYE: Danny Goode

NAY: None.

DISCUSSION ON TRT AND RESTAURANT TAX BUDGET PROCESS

Dustin Grabau, the Wasatch County Manager, addressed the Wasatch County Council and indicated there are some new additions that I want to mention with regard to the Tourism Tax Advisory Board. The Board must consist of at least 5 members. Also composed of the majority of

current employees of tax-paying entities. Remainder employees of recreational facilities, cultural attractions and other tourism related industries located within the County. The Board shall advise the County Legislative Body on the best use of revenues collected by providing a priority listing for proposed expenditures based on projected available tax revenues supplied to the Board by the County Legislative Body. Dustin Grabau then presented a power point presentation. Also a portion of these funds to use toward the Fire District and EMS services.

Dallin Koecher, Tourism Director, addressed the Wasatch County Council and indicated that the TRT and Restaurant money that come from visitors to the County is a way that visitors can help run the County. The Tourism Tax Advisory Board can help the Council on how that money can be used. Currently we have nine members on the Tourism Tax Advisory Board.

Councilman Steve Farrell indicated that entities that ask for money have to come in and justify their need for the money and what they are going to do and how they are going to do it. They don't get reimbursements for the expenditures until they prove what they used the money for.

Councilman Danny Goode indicated that he would like to spend as much of this money on the first responders as we can such as fire, sheriff's office, search and rescue because that is where we really get financially hit when we have big events because the first responders get over-burdened. Then Wasatch County doesn't have facilities for some of these big events and don't have the numbers that we need.

Ed Shaw, Chair of the Tax Advisory Board, indicated that the Board has come a long way and have developed a nice procedure in making sure that people apply in a correct manner. In the future possibly some more money could be extended to the Tax Advisory Board to weigh in on more uses for that money. This money can help reduce the burden on the local taxpayers.

Chair Mark Nelson indicated that the Tax Advisory Board should go a lot deeper than just handing out money because a true advisory board has a level of expertise and level of networking that the Council doesn't have and also a view of things that we don't have. Their responsibility is to come and challenge and present to us to make sure that strategically the Council is going in the right direction.

Dustin Grabau indicated that one thing to take from this discussion is how you want the County to approach the budgeting process and if you want us to include the TAB Board in the development of the 2023 budget. Chair Mark Nelson indicated that makes sense conceptually. Dustin Grabau indicated that you could identify which of these things that you want to be more discretionary. It is showing significant growth this year. The Council has to decide if you want to pass all of this money to them or pass some of them as recommendations and just keep in mind that it is just an Advisory Board.

Councilman Steve Farrell indicated that this transient room tax is so vulnerable and it is great when things are going up and when they go down it is hell when it is going down. Sometimes we don't have the money to cover things that the money has been allocated for. Dustin Grabau indicated that we need to be conservative on how this money is used.

Chair Mark Nelson indicated that we used this money funding sign project which turned out to be a great project so something such as this could be looked at because it helps everyone such as visitors and the local residents. Stuff like this makes the community a better place and the Tax Advisory Board can look at such things as recommendations.

Councilman Steve Farrell indicated that the system is now working the way it is supposed to be.

Chair Mark Nelson indicated that the code indicates that the Tax Advisory Board should be advising the Council on how to spend the TRT money and what to do with TRT and be an advisory board to the Council on how to allocate TRT.

Councilman Danny Goode indicated that what that Board should do is get together and decide where the money is to be spent and then come and present that to the Council and we say yes or no.

Dallin Koecher indicated that is what we currently do now and is working very well.

Chair Mark Nelson that is great but the board's scope should be broader than what to use \$50,000 for that the Council gives to them. Councilwoman Marilyn Crittenden indicated that they should be giving us a priority list on things in the County that the TRT money could help with.

Dustin Grabau indicated that what he is hearing from this discussion is that the Council's preference is for us to work with the TAB Board on recommendations about how to use these TRT funds. We will do that this fall and possibly do a priority list of things that the money could be used for and give advice to the Council regarding that. Dustin Grabau indicated that he will work with Dallin Koecher as we develop this budget.

Chair Mark Nelson indicated that the Tax Advisory Board should meet more than once a year on just how to allocate that \$50,000 that the Council is giving to them.

PRESENTATION BY BROOK HOUTZ, REPRESENTATIVE FOR EXTELL DEVELOPMENT ON A PROPOSAL FOR 14 SKI TRAILS AND APPROXIMATELY 11 HIKING AND BIKING TRAILS ON MORE THAN 120 ACRES ON BLM BUREAU OF LAND MANAGEMENT MANAGED LAND. THE PROPERTIES ARE SOUTHWEST OF THE JORDANELLE DAM.

Brook Houtz, representative for Extell Development, presented a power point presentation and then addressed the Wasatch County Council and indicated that the reason she is here today is

because I want to bring the Council up-to-date on the right-of-way application we have in front of the BLM and the reason why it is out to the public notice this point is because he is going through an EA or an Environmental Assessment. So as part of that is goes onto the BLM's website and gets noticed to all sorts of agencies and anyone who tracks the BLM and identifies what it is we are doing related to the environmental potential impacts. When we were looking at this we noticed there were some BLM holdings and we needed to design around those and what would happen if we didn't. We decided that this will make a better recreation experience if we can make connections across the BLM property and as we looked into that this ended up in this right-of-way permitting process where we are asking for ski runs and hiking and biking trails which will be made public and won't have to pay to use them. We went through a public process to swap lands with the State Parks in that they acquired some land in the Bonanza area and some lands in the Lime Canyon or Oak Canyon area and property just outside of the Dutch Hollow Trail Head which was really important to them that we owned and we acquired portions of land in the state park area that wasn't beneficial to the limited ways of access that they had in order to get to them and the best way to get to those lands is to trespass on Extell private land.

Councilwoman Marilyn Crittenden indicated that what you are saying is these BLM lands we are talking about you are not going to see from River Road. Brook Houtz replied that you cannot see from River Road. There will be ski runs visible on our private land in a couple of places.

Brook Houtz indicated that in summary the process is under way for this EA where they put it out to public notice and after that is done hopefully a finding of no significant impact on the proposed right-of-way locations is identified and forwarded and then we could proceed under whatever stipulations are placed on us that includes sensitive creation of the trails, water bars, all of the things that are associated with practices for trail building, bike trails and ski trails and then those are implemented if we are issued a notice to proceed from BLM. The process just getting to application actually took quite a bit of time for numerous reasons outside of BLM's control. The Federal Government had some changes and had some federal actions that were going on at the same time that took different directions that hadn't been anticipated before so it has been a long time getting to this. Typically what happens through this portion from EA to the notice to proceed often times is very straight forward. This is a comment period for the Environmental Assessment and that ends on July 25, 2022 and started on June 22, 2022 which is about a month ago.

Councilman Steve Farrell asked that once approval is given for this can the County charge a use tax on that property? Brook Houtz replied that she doesn't know the answer to that but can look into it.

Doug Smith, the Wasatch County Planner, addressed the Wasatch County Council and indicated the comment period is ends July 25, 2022. The public lands coordinating office for the State has sent me a letter and they are in support of this but they want to make sure that it is in accordance with what the Council wants to see and if you have anything that you want me to add to that or comments you want me to make just let me know. They want best management practices to be done, revegetation and all that type of thing and you may want it a little bit stronger that is your thoughts.

Councilman Steve Farrell indicated that there is a positive to that that the County has got the potential having some public on that use where we don't really have it now for the general public for the biking trails and hiking trails.

CONSIDERATION OF RESOLUTION #22-09 ON THE HEBER VALLEY CORRIDOR EIS.

Dustin Grabau, the Wasatch County Manager, addressed the Wasatch County Council and indicated that this matter was talked about last week. I have taken the comments both Doug Smith and I have generated from the Heber City General Plan and Wasatch County's General Plan. Also what the Council has indicated that they would like to present to UDOT regarding the route through the North Fields. As a result this Resolution was drafted. This Resolution was very similar to the one that you passed earlier year. We have put together these whereas in this Resolution. It says that the Wasatch County Council submits the attached document as an official comment to UDOT on the Heber Valley Corridor Environmental Impact Statement. Exhibit A will be submitted with this Resolution.

Councilwoman Marilyn Crittenden indicated that we are not proposing a favorite or un-favorite on any route. What this comment period is about is the process.

Dustin Grabau indicated that these comments include our insights about the criteria that UDOT used as they selected these alternatives. We included why the North Fields should not be considered. The Provo River Mitigation Commission is going to submit their reasons why these alternatives should not have been used. Charleston and Daniels have indicated that they have been left out of this process and will express their own comments why these alternatives should not have been used but they support what the Council has said.

Dustin Grabau then went through the findings in the Resolution which the Council indicated to me to be included. We have included the historic nature of the North Fields. Also this document demonstrate the community values of the North Fields and some of the sensitive nature of the North Fields. The deadline is next Friday to submit these comments. How would you like us to proceed? Also we have other things that could have said and if we had more time it is possible we could find some more comments to include.

Councilman Kendall Crittenden think that Doug Smith and Dustin Grabau has been very thorough with this Exhibit A and Resolution. Doug Smith indicated that we would need more time if we wanted to dive into it more to see if there is anything that we missed.

Councilwoman Marilyn Crittenden indicated that this is so important to our community. This is our future and whatever happens with this it will never go away so we need to be very careful that we have done our part.

Dustin Grabau indicated that we should also recognize and not expect UDOT to change the

alternatives based on this feedback but what it will do is help but the next step of the draft EIS will be to consider these impacts and study them more carefully.

Mike Davis, the MIDA Coordinator, indicated that one thing to be cautious about is pushing this too much because we have a county road that is in that same corridor that existed before the Mitigation Commission ever purchased the property and don't want to limit your capability of improving that road which is River Road. Dustin Grabau indicated that it is possible they could make changes to it but I think it is unlikely. I don't think they are not going to take these options off but try to measure these impacts more carefully.

Councilman Steve Farrell indicated that it will be two or three more years before this ever gets into the Transportation Commission hands.

Chair Mark Nelson indicated that he doesn't think that UDOT will conceive this as an attack.

Mike Davis indicated that the best argument is that you have good alternatives that don't do these things but state that you have other alternatives that don't do this.

Councilman Kendall Crittenden made a motion that we approve Resolution 22-09 submitting comments to UDOT on the Heber Valley Corridor EIS Draft alternative on the screening process. Councilman Danny Goode seconded the motion and the motion carries with the following vote:

AYE: Chair Mark Nelson

AYE: Marilyn Crittenden

AYE: Kendall Crittenden

AYE: Steve Farrell

AYE: Danny Goode

NAY: None.

Chair Mark Nelson indicated that those who are listening or watching the window is still open for a few more days to make public comment and would urge you to. Councilwoman Marilyn Crittenden is to make it very clear that what they are looking for is the process but not the route that you liked best and it is what the process is because they will not listen to the other and that isn't what this comment time is for.

ASSESSOR'S OFFICE UPDATE ON 2022 TAX ROLLS

Todd Griffin, the Wasatch County Assessor, presented a detailed power point presentation and then addressed the Wasatch County Council and indicated that what we have strived to do is provide the methodology of accomplishing the goal of assessing Wasatch County which is not typical compared to other counties in the State of Utah. My goal is to come up with a way of

assessing unique properties quickly and accurately with the actual goal of trying to make this a national way of doing it. Todd Griffin then went over how his office is managed and who does what. Todd Griffin indicated that when your tax notice is received look at it carefully even though it says on the outside this is not a bill. The Assessor's office don't deal with taxes but deal with market values. We are required that we do twenty percent of all the county properties on the five year rotation. We are also out in the field looking for changes and updating our work files so that they are more accurate for the annual property review. Also the parcels that were beyond the review date of five years but out of that it was determined that there was 33,590 properties that should have been assessed by the Assessor's Office that were not. In order to cure the inequity issue that we had last year is not something that I could cure in six months or eight months this would take two or maybe three cycles to get on top of riding the wave of errors and equity. We have done our first part of this in trying to get this portion of it done and refining the process to make it more accurate and faster and using the GIS system that the County has created a great help. Also in having the IT Department support and the pressure and support from the County has been great because of these things we have been able to accomplish this first step.

The next step in going forward to continue the process. Gain more accuracy as we go. Refine some of the data that we obtained last year to have better accuracy in the following year. Our goal that we have is for our year 2023 is to show that all properties have received a detailed review within the last five years. We have that within a few hundred properties and those are up in the Strawberry Valley and most of them have been seen this last week. The issue of properties that haven't been seen has been cured and now have the annual process include those that it doesn't happen again.

Our goal in Wasatch County is to have all properties looked at. We need to look at some other technology and software to help us in this endeavor. Also I want to do an in office audit before the State comes in to do their final audit.

Councilman Steve Farrell indicated one reason to appeal which is market value and does the taxpayer have to bring in to show that the market value is overstated. Todd Griffin replied that the best thing they could bring in would be a recent assessment for their appraisal when they purchased the home. Also a real estate agent could help them. They need to show other homes like theirs that are selling for a certain amount which is excellent data. A person could defend the equity position is to show similar homes in the similar market place and the other is primary/secondary. Also to complain you bring in your evidence, hearing officer and/or the Council, the taxpayer will present the data that is their concern and at the end the hearing officer listens to the Assessor's Office and he makes a recommendation to the board.

Councilwoman Marilyn Crittenden asked how we are going to make sure that re-looking at the taxes again how is that done. How are we going to avoid that taking place again? Todd Griffin replied you take the GIS map that we have at our disposal and look at a particular area.

Chair Mark Nelson then allowed some public comment even though it is not a public hearing.

Reid Becham, resident of Midway, addressed the Wasatch County Council and indicated that when you receive the tax notice that it should say something to make sure that the taxpayer understands what is in there. It looks like we are handpicking folks. I live in a circle of seven homes and the only person who was assessed was me. The methodologies need to be adjusted or re-looked at. Todd Griffin indicated that is why we are changing our methodologies such as GIS mapping, etc.

Jerry Duke, resident of Heber City, addressed the Wasatch County Council and indicated that equity has to be accepted everywhere and not just your neighborhood. The assessment ratio study isn't done every year and those values that are close to what they are there are properties all over the valley that are off by one hundred percent. I have watched my property value change three times in an hour and a half and that must have been factoring. There has been a lot of good work done in the Assessor's office and a lot of things have been caught up. The factoring is still being done isolated. All the properties have to be brought up to a value but we are still missing things. Distribution has to take place. Both Charleston and Daniels has had a review within five years and they could have been factored as anybody else was to leave that large area and not bring that up to value it really affects what that levy rate is going to be and when you add Cobblestone and Old Mill Estates area that could have easily been factored we couldn't have been not too far off.

Pam Patrick, Wasatch County resident, addressed the Wasatch County Council and indicated that this example came from a neighbor the other day and the whole development is upset. The example is that my neighbor went to the bank to take a loan out on his home and they asked him if he wanted to pay his property taxes and the bank figured it out and last year he paid \$6,000 and he owed \$15,000 and everybody is really concerned because that is a big increase if that is really what is going to be happening. I am concerned about these people who are on fixed incomes because they will lose their homes to taxes.

Councilwoman Marilyn Crittenden indicated that is going to be hard on people with fixed incomes. We can't continue to let this equity continue and everybody should be treated fairly and make sure that everybody is paying their fair share of the tax burden. The encouragement is that the public should be involved in these meetings especially when it comes to budget time. Also I am concerned about people with fixed incomes because the home is the only asset that they have and property taxes are killing them.

Tracy Taylor, Wasatch County resident, addressed the Wasatch County Council on Zoom and indicated that this is a real concern for people to compare their home to their neighbors when it comes to taxes and this should receive proper respect. Factoring is a concern. Very seldom you have a house on a five acres parcel and there isn't quality inside. We can't compare our neighbor's home with our house because we haven't been inside of their home. The problem is people aren't paying their fair share of the taxes. Also appreciate all the hard work that Todd Griffin has put into this and glad that the Council is finally realizing the disparity that is taking place and we had a big problem three years ago when we finally brought this up. Have you assessed the commercial property in Main Street in Midway? Todd Griffin indicated that it is currently going on right now for last year but they haven't been done this year.

Todd Griffin indicated that the reason that the commercial hasn't been touched is because of the available man power. The twenty percent that have not been touched part of that is commercial and the other is residential.

Councilman Steve Farrell when you start talking about commercial property there are a lot of things to be considered and one is a business value there that is not included in the property tax and you have to break that out.

Todd Griffin indicated that people aren't applying for assessor jobs. I can train people and currently have two trainees and going to be hiring another one but that is a four to five year process to get them to be a licensed individual who can assess and that training also takes my time away from doing something else.

Chair Mark Nelson indicated that we have fixed a lot of problems and made a lot of progress and it isn't fixed yet and we are under staffed it will take a couple of more years. Councilman Danny Goode thanked Todd Griffin for the job that he is doing.

Chair Mark Nelson indicated that how grateful I am to live in Midway and love Midway and love living here and we are the most blessed people in the world and we should every day count our blessings every day because we do have them.

DISCUSSION AND APPROVAL OF RESOLUTION # 22-10 THE RAP TAX

Dustin Grabau, the County Manager, addressed the Wasatch County Council and indicated that last week we found out that Heber City and Midway is going to put the RAP tax on their ballot. We needed to put together a Resolution indicating that the RAP Tax on the ballot for this year's general election and is identical to the version that we passed last year with some dates updated. This would qualify as an official response to those municipalities there.

Councilman Kendall Crittenden indicated that if the County does not do this then Heber City and Midway City would be doing that but the County putting the RAP Tax on the ballot would override the others. Dustin Grabau indicated that the cities are in supportive of a County RAP Tax being put on the ballot.

Phil Jordan, representative of the Wasatch Arts Council, and we just want to put a vote of support to this countywide. The quality of life that can come from the RAP tax is a lot. This tax is for the majority of people visiting our community and furthering our life with regards to parks and recreation and other things. Thanks for your time. We will help advertise the importance of this RAP tax passing. We have met with the Heber Valley Tourism Board and got some support for an opportunity to take the initiative on that.

Councilwoman Marilyn Crittenden indicated that this is a sales tax not a property tax.

Councilman Danny Goode made a motion that we approve Resolution #22-10 the RAP Tax. Councilman Kendall Crittenden seconded the motion and the motion carries with the following vote:

AYE: Chair Mark Nelson

AYE: Marilyn Crittenden

AYE: Kendall Crittenden

AYE: Steve Farrell

AYE: Danny Goode

NAY: None.

Marilyn Crittenden on the basis that this goes to the taxpayers and they can vote on it.

MIDA UPDATE

Mike Davis, the MIDA Coordinator indicated that he has nothing for you this afternoon.

COUNCIL/BOARD REPORTS

Councilman Kendall Crittenden indicated that last week he wanted to know if the Council was in favor of sponsoring a table in the Party in the Park effort that the Caring Community coalition does. I have a discussion with regard to this and looking at that the Health Department is a sponsor and other County agencies are a sponsor so the suggestion that I would make we are happy to donate \$200 to this effort but it appears to me that they have enough sponsors to cover the cost and we have a lot of County agencies that are sponsoring a table.

Councilman Kendall Crittenden that Kids Clinic will be held and this is sponsored by the Health Department on July 28, 2022 from 3:00 to 7:00 p.m. and people that qualify can get free immunization, hearing, vision, dental and they have to register and they do that by going to the County Health Department web page. This is a great opportunity and come to receive that.

Councilman Danny Goode indicated that you should have received a strategic road map for the library and take a chance to review that and then give us a feedback if you have any. Also with COVID the library shut down quite a few things and now we have come back with more programming than we had before we closed down. We have puppet times and family story times, chess clubs, lego contest starting in August. There is a family movie at the library at 6:00 p.m. Free popcorn on the 29th and the Good Dinosaur is the movie. There is just an explosion of activity that we have at the library. We also have grab and go little lunches for kids after school or an after school snack which has worked out really well. A lot of parents tell their children to go to the library after school. The summer reading program is going on which I think you might have gotten a handout for that. We have a pre-school six to twelve to thirteen to eighteen year old and fill out

a form that says read a book with your parents and you make your own goal. They can get a prize on how many books they read and they put their name on the wall. They also have a thing for adults for summer reading. The library is really changing and in other libraries they are putting social workers in the library because a lot of the issues that the staff is running into people are coming in who need social work help and depending on the library staff to do it. Chair Mark Nelson indicated that in participating in the summer reading program you will get two free passes on the railroad.

MANAGER'S REPORT

Dustin Grabau, the County Manager, addressed the Wasatch County Council and indicated that we are working with our auditors to finalize our 2021 fiscal audit and one of the things that we talked about last year is having a subcommittee of you at the audit committee meeting prior to the presentation to the Council. If you are still interested in that we would like to set something up in the next couple of weeks to talk about some of their recommendations. The Council indicated that Councilman Spencer Park would do a great job on that. Dustin Grabau indicated that we need a closed session for reasonable imminent litigation and property acquisition.

Councilman Danny Goode made a motion that we go into Closed Session for matters of property acquisition and reasonable imminent litigation. Councilwoman Marilyn Crittenden seconded the motion and the motion carries with the following vote:

AYE: Chair Mark Nelson

AYE: Marilyn Crittenden

AYE: Kendall Crittenden

AYE: Steve Farrell

AYE: Danny Goode

NAY: None.

Councilman Marilyn Crittenden made a motion to come out of Closed Session and go back into regular session. Councilman Danny Goode seconded the motion and the motion carries with the following vote:

**AYE: Chair Mark Nelson
AYE: Marilyn Crittenden
AYE: Kendall Crittenden
AYE: Steve Farrell
AYE: Danny Goode**

NAY: None.

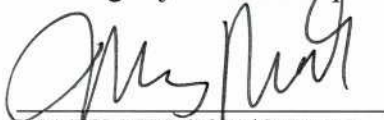
ADJOURNMENT

Councilman Steve Farrell made a motion to adjourn. Councilman Kendall Crittenden seconded the motion and the motion carries with the following vote:

**AYE: Chair Mark Nelson
AYE: Marilyn Crittenden
AYE: Kendall Crittenden
AYE; Steve Farrell
AYE: Danny Goode**

NAY: None.

Meeting adjourned 8:00 p.m.


MARK NELSON/CHAIR


JOEY D. GRANGER/CLERK/AUDITOR

