COMMISSIONERS' MINUTES – DAVIS COUNTY

COMMISSION MEETING MINUTES
Tuesday, June 27, 2023

The Board of Davis County Commissioners met for their regularly scheduled meeting at 10:00 AM on Tuesday, June 27, 2023, in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

PRESENT ON THE DAIS

Chair Lorene Miner Kamalu
Vice Chair Bob J Stevenson
Commissioner Randy B. Elliott

Chief Deputy Civil Attorney Neal Geddes
County Auditor Curtis Koch
County Clerk Brian McKenzie

OPENING

The meeting convened at 10:03 AM and Cynda Melville led the Pledge of Allegiance.

BUSINESS/ACTION

ATTORNEY'S OFFICE

1. ORD #8/2023. **Ordinance creating an appeal authority to hear appeals of the County Recorder's application of rules created by the County Recorder Standards Board in accordance with UCA 17-50-340. — *presented by Neal Geddes, Chief Deputy Civil Attorney***

The board has been created, but no rules have been made as of yet. Commissioner Kamalu thanked the County Recorder for getting this ordinance together in a timely fashion.

VOTING
Motion: Randy B. Elliott. **Second:** Bob J Stevenson. All present voted aye.

AUDITOR'S OFFICE

2. RES #269/2023. **Amended PT-800 Resolution Adopting the 2023 Certified Tax Rates for Davis County, thereby levying a tax on the taxable property within Davis County, pursuant to UCA§59-2-909 — *presented by Curtis Koch, County Auditor***

Financial Information:

- Certified Tax Rate for General Operations is 0.000826 and revenues of $30,959,828
- Certified Tax Rate for Flood Control is 0.000106 and revenues of $3,969,969
- Certified Tax Rate for Animal Welfare Services is 0.000068 and revenues of $2,535,744
- Certified Tax Rate for Health is 0.000152 and revenues of $5,694,762
- Combined Certified Tax Rate of 0.001152 and revenues of $43,160,303

Terms:

- Beginning Date: 01/01/2023
- Ending Date: 12/31/2023

VOTING
Motion: Bob J Stevenson. **Second:** Randy B. Elliott. All present voted aye.

COMMISSIONERS' OFFICE

3. #430/2023. **A Proclamation Declaring June 27, 2023 as "Randy Jefferies Day" in Davis County — *presented by Commissioner Kamalu***

Community & Economic Development (CED) Director Kent Anderson was asked to speak about Randy Jefferies and his work with the Utah Department of Transportation (UDOT). Kent talked about how Randy has been instrumental in the large highway construction projects to improve travel through the County; such as those of Highway 89 and the West Davis Corridor.

Commissioner Kamalu mentioned that she once attended a public meeting in a Kaysville resident's back yard where Randy was asked to speak to hundreds of unhappy citizens. He took the community input, addressed concerns, and handled himself well which impressed Kamalu. Commissioner Elliott talked about how the community is always growing, and that the West Davis Corridor will be a great asset. He thanked Randy for his work on the project. Commissioner Stevenson mentioned that he has worked with Randy in a number of capacities and that he has been invaluable to UDOT over the years.

The proclamation was then read before Randy came up to speak. Randy talked about how rewarding working on these projects have been; citing one instance of saving a family's Century Farm that would have been in the path of the new corridor. He showed appreciation to the Commission and to his family for always being supportive. Randy was given a round of applause and had his picture taken with the Commission.

Financial Information: N/A

Terms: N/A

VOTING
Motion: Bob J Stevenson. **Second:** Randy B. Elliott. All present voted aye.

COMMUNITY & ECONOMIC DEVELOPMENT

4. #476/2023. **Contract With Wasatch Thunder Athletics Using The East Soccer Fields For a Soccer Tournament — *presented by Kent Andersen, Director***

Financial Information:

- Type: Receivable
- Amount: $6,223.25
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:

- Beginning Date: 08/14/2023
- Ending Date: 08/19/2023

5. #477/2023. **Contract with Intermountain Lacrosse for a Tournament — *presented by Kent Andersen, Director***

Financial Information:

- Type: Receivable
- Amount: $9034.38
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: NA

Terms:

- Beginning Date: 09/01/2023
- Ending Date: 09/02/2023

6. #568/2023**. Social Service Block Grant Agreement (SSBG) with Pioneer Adult Rehabilitation Center (PARC) for 2023-2024 to Provide Career Exploration Services for Disabled Students in Davis County — presented by Kent Andersen, Director**

Financial Information:

- Type: Payable
- Amount: $45,200.00
- GL Account #: 2910292-540274
- Davis County Match Required: No
- Additional Financial Information: This subgrantee agreement will be paid for out of our 2023-2024 SSBG allocation of $104,608. The state has provided our allocation amount, but has not yet sent the contract.

Terms:

- Beginning Date: 7/1/2023
- Ending Date: 6/30/2024

VOTING
Motion to approve items 4 - 6: Randy B. Elliott. **Second:** Bob J Stevenson. All present voted aye.

HEALTH

7. #491/2023. **Contract with Utah Dept. of Health & Human Services for Utah Indoor Clean Air Act 2023 — *presented by Brian Hatch, Director***

Financial Information:

- Type: Receivable
- Amount: $1,825.00
- GL Account #: 1530311-474307
- Davis County Match Required: No
- Additional Financial Information: N/A

Terms:

- Beginning Date: 07/01/2023
- Ending Date: 06/30/2024

VOTING
Motion: Lorene Miner Kamalu. **Second:** Bob J Stevenson. All present voted aye.

HUMAN RESOURCES

8. #567/2023. **Davis County Grant Award Agreement July 1, 2023- June 30, 2024 — *presented by Todd Utzinger***

These funds pay the salaries of employees who keep caseloads manageable for County Attorneys.

Financial Information:

- Type: Receivable
- Amount: $377,320.00
- GL Account #: 1010126-472500
- Davis County Match Required: No
- Additional Financial Information: N/A

Terms:

- Beginning Date: 07/01/2023
- Ending Date: 6/30/2024

VOTING
Motion: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

PUBLIC WORKS

9. #551/2023. **Amendment to Reimbursement Agreement with UDOT for ESI Engineering services for the West Davis Corridor #2021-367 — *presented by Adam Wright, Director***

Financial Information:

- Type: Pass-Through
- Amount: $258,444.00
- GL Account #: 2440410-495100
- Davis County Match Required: N/A
- Additional Financial Information: There is no cost to Davis County. Payments to ESI will be reimbursed by UDOT.

Terms:

- Beginning Date: 06/27/2023
- Ending Date: 12/31/2024

10. #554/2023. **Indemnification Contract with Matt Lowe for Rock Loft Development — *presented by Adam Wright, Director***

Indemnification Contract with Matt Lowe for Rock Loft Development for the easement encroachment with the Bureau of Reclamation. This will clarify Davis County ownership of the affected area in Fruit Heights.

Financial Information: N/A

Terms:

- Beginning Date: 06/27/2023
- Ending Date: N/A

11. #557/2023. **Amendment to Standard Design Professional Services Contract with ESI Engineering, Inc. for the West Davis Corridor — *presented by Adam Wright, Director***

Financial Information:

- Type: Pass-Through
- Amount: $258,444.00
- GL Account #: 2440410-555310
- Davis County Match Required: N/A
- Additional Financial Information: There is no cost to Davis County. Payments to ESI are reimbursed by UDOT.

Terms:

- Beginning Date: 06/27/2023
- Ending Date: 12/31/2024

VOTING
Motion to approve items 9-11: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

TREASURER'S OFFICE

12. #570/2023. **Addendum to Data Migration Discrepancy Document Approved by Davis County Commission on June 20, 2023 — *presented by Mark Altom, County Treasurer***

Treasurer Mark Altom explained that this item is a standalone item and references item 512/2023 which was approved last week (June 20, 2023) There are three additional amounts that need to be adjusted impacting three parcels. Payments had been made on these parcels by either the taxpayers or third parties. Due to the processes of the Treasurer's computer system, it was identified that these additional adjustments were needed. It is believed by Treasurer Altom that this action, along with the action taken on June 20, 2023, will balance the discrepancies. Treasurer Altom reported that necessary notices and reports to the State Tax Commission would be completed in accordance with Utah law. Mr. Altom expressed appreciation to the Attorney Staff, Mark Langston (Director of Information Systems) and Kyle Garfield (Information Systems Staff), then expressed his belief that the Commission would vote on this issue in the best interest of Davis County.

Commissioner Kamalu, asked what it would take to legally rescind Item #512/2023 in order to push a cleaner document through. It was noted that there is a 10 day time period where the County would have to post notices additionally there is a requirement to inform the Tax Commission by the end of the month. The time frame had not yet elapsed since the initial action was taken on June 20, 2023. Treasurer Altom urged the Commission not to rescind the action from June 20 as indicating it would interfere with the data migration the Information Systems is needing to do.

Commissioner Elliott and Commissioner Kamalu asked for clarification, as to whether or not we could move forward with the data migration and still be able to take the time necessary to resolve this item. Mark Langston confirmed that the data migration could move forward, and that this action was needed to reconcile the additional taxes or refunds.

Commissioner Stevenson commented on how long this item has been being worked on and asked if we are confident this action would finalize the issue. Treasurer Altom provided a document and explanation answering another question that had been brought up regarding discrepancies of various records, he reiterated his belief that approval of this item was the best thing to do. Mr. Langston indicated that the document approved on June 20th and the document today reflect accurate calculations.

Curtis Koch, County Auditor was allowed to comment. He shared that the action that was approved on June 20, approved a total of tax adjustments of $20,812.39, the supporting documentation had that same number. On June 20th his office conducted an audit to ensure that the adjustments had taken place correctly and concluded they did not. He indicated that his staff met with Mr. Langston and Mr. Garfield so that additional research could be conducted. The additional adjustments, being requested today, were a result of this audit work, he then shared that with all of the adjustments including those being considered today, that the total adjustments in the system would equal $16,090.08 and indicated that as a result, the financial records do not match the commission records of what was approved.

Mr. Langston explained that the discrepancy is that the $16,090.08 is the base tax amount and the $20,812.39 would be the base tax amount plus penalty and interest as calculated by Mr. Altom. Mr. Altom explained that when the base tax was adjusted as approved, this action removed the penalties and fees automatically without needing an adjustment. Mr. Koch restated that amounts in taxes approved to be adjusted do not match the amounts actually adjusted. He recommended that the records of the Commission be corrected to ensure the action matches what is done in the adjustments.

Differing opinions were shared between Treasurer Altom and Auditor Koch. Chief Civil Attorney Neal Geddes expressed his belief that all parties involved are trying to do the right thing. He presented a possible option that if the Commission was comfortable with the documents that had been presented, that a verbal clarification might be able to be considered to resolve the discrepancies. Additional differing opinions were shared between Treasurer Altom and Auditor Koch. Commissioner Kamalu suggested it may be appropriate to rescind item 512/2023 and hold a work session to further discuss this matter. Mr. Geddes expressed his concern of a "bigger problem" that of not being able to work together and trust each other. He recommended that we figure out how to get along and trust each other and the advice we get. Commissioner Elliott recommended to table the item and that each office (the Treasurer and Auditor) and Information

Systems, sit down and come up with the right numbers and right documents, then bring this forward again in a work session for discussion. Commissioner Kamalu directed that a special meeting be held to rescind item 512/2023.

Financial Information:

- Type: N/A
- Amount: $129.46
- GL Account #: N/A
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:

- Beginning Date: 06/27/2023
- Ending Date: 06/27/2023

VOTING
Motion to table item 12: Randy B. Elliott. **Second:** Bob J Stevenson. All present voted aye.

Commissioner Stevenson was excused at 11:16 AM for a meeting with UDOT.

BOARD OF EQUALIZATION

Recess to Board of Equalization – Motion: Randy B. Elliott **Second:** Lorene Miner Kamalu

13. #565/2023. **Property Tax Register 06-27-2023 — *presented by Curtis Koch, County Auditor***

Auditor's Adjustments

- Four Veteran Exemption Tax Abatements for 2022

Assessor's Adjustments

- Assessor Initiated Corrections in the amount of $1,819,269.00

VOTING
Motion: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

Reconvene Commission Meeting – Motion: Lorene Miner Kamalu **Second:** Randy B. Elliott

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CONSENT ITEMS

14. #559/2023. **Approval of the May 30, 2023 Commission Meeting Minutes — *presented by Commissioner Kamalu***

VOTING
Motion: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

15. #564/2023. **Approval of the Minutes of the June 6, 2023, Regular Commission Meeting. — *presented by Commissioner Kamalu***

VOTING
Motion: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

COMMENTS

County Auditor Curtis Koch: "As the Auditor, I'm very disheartened by the tone at the top when it comes to internal audit within the county."

Commissioner Kamalu: "We do have the internal audit committee and that's what he is talking about. Plus the work that goes on in the Auditor's office."

MEETING ADJOURNED

Commission meeting was adjourned at 11:17 AM.

COMMISSIONERS' MINUTES – DAVIS COUNTY

Minutes Prepared by:

Patrick Black
Deputy Clerk

Minutes Approved on:

07/18/2023

Brian McKenzie
Davis County Clerk

Lorene Miner Kamalu
Commission Chair