

**SPECIAL SESSION OF THE  
BRIGHAM CITY COUNCIL  
TRUTH IN TAXATION PUBLIC HEARING  
August 10, 2023  
6:00 p.m.**

|               |                                                                                              |                                                                                                   |
|---------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| PRESENT:      | D.J. Bott<br>Alden Farr<br>Matthew Jensen<br>Robin Troxell                                   | Mayor<br>Councilmember<br>Councilmember<br>Councilmember                                          |
| ALSO PRESENT: | Mike Christiansen<br>Tom Kotter<br>Derek Oyler<br>Tyler Chase Petersen<br>Kristina Rasmussen | City Attorney<br>Finance Director<br>City Administrator<br>Police Officer<br>Deputy City Recorder |
| EXCUSED:      | Dave Hipp<br>Ryan Smith                                                                      | Councilmember<br>Councilmember                                                                    |

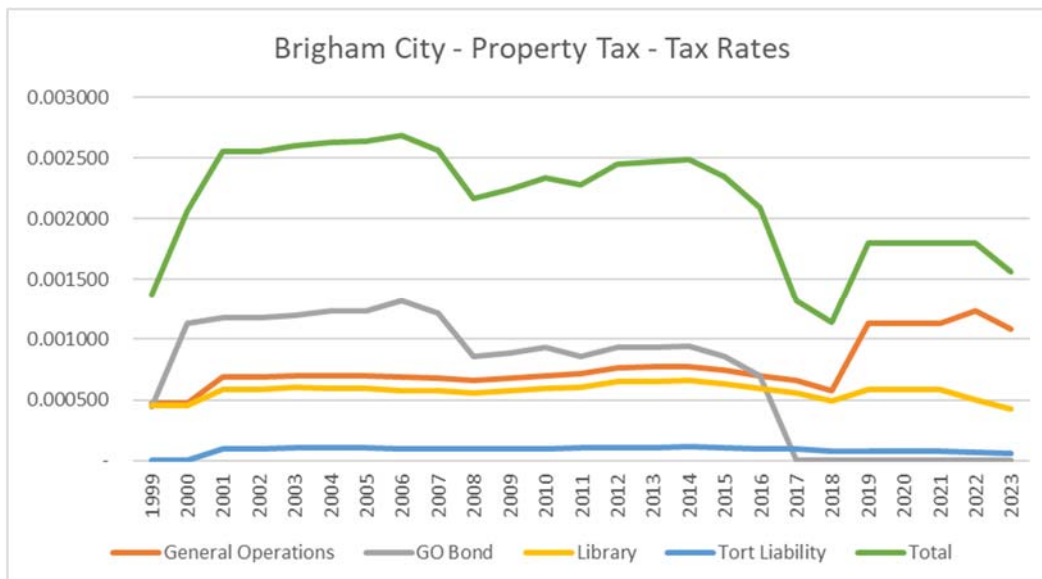
Mayor Bott called the meeting to order at 6:00 p.m. Councilmember Troxell gave the reverence period and the Pledge of Allegiance was recited.

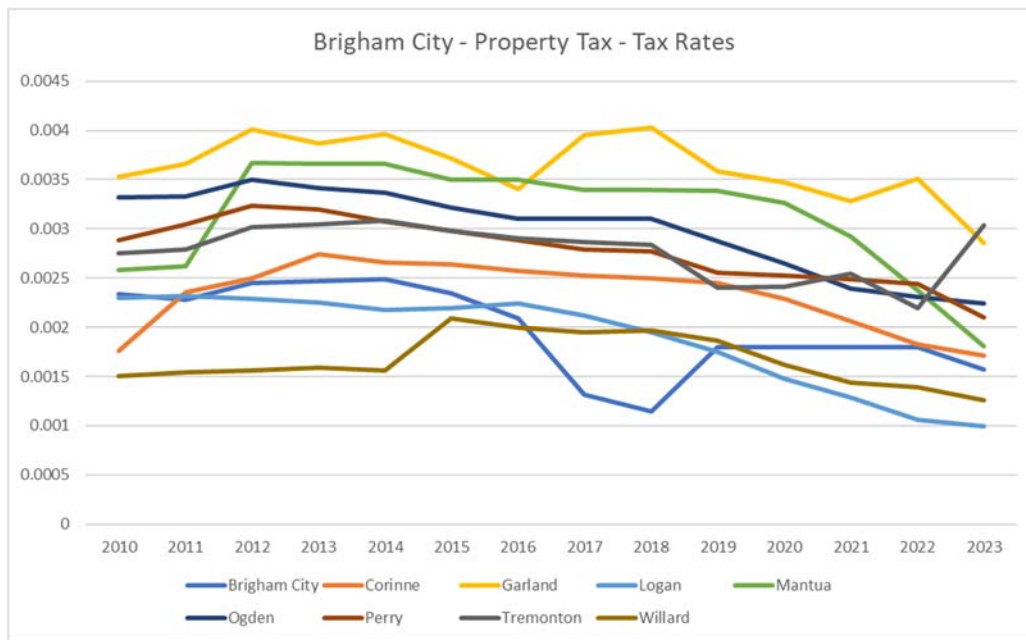
**TRUTH IN TAXATION PUBLIC HEARING**

Mr. Kotter came forward and presented slides explaining the proposed increase in property taxes.

- County Assessor set certified tax rate at 0.001512
- Brigham City proposed rate of 0.001567 would generate \$3 million in property tax revenue
- Increase of \$105,000 would go towards funding for sidewalk projects
  - Tentative budget included \$357,000 for sidewalks in the vicinity of Golden Spike Elementary (State grant to provide 50% or \$178,000)
- Tentative budget for General Fund was \$2.2 million; funded from property tax

Mr. Kotter displayed slides showing Brigham City property tax rates over the years and Brigham City tax rate history compared to surrounding cities.





Mr. Kotter advised folks to appeal to the County Auditor for mistakes in valuation. Property tax abatement exemptions are available for those on fixed or low incomes and County abatements are available for those with qualifying financial hardships. Exemptions are available for veterans with disabilities.

Mayor Bott stated public comments would be limited to three minutes and Councilmembers would be permitted to respond to comments.

A motion to open the public hearing was made by Councilmember Jensen and seconded by Councilmember Farr. Councilmember Farr, aye; Councilmember Jensen, aye; Councilmember Troxell, aye; Councilmember Hipp, absent; Councilmember Smith, absent.

Kristina Lenderman – Ms. Lenderman asked where the proposed sidewalks to Golden Spike Elementary would be installed and expressed her frustration with the unavailability of the plan details.

Mr. Oyler explained 600 East would be the priority. Until the project went to bid and the costs were known, City staff was not comfortable providing a map of proposed sidewalks. Because State funding was involved, the project had to go to the State for approval. He stated the Safe Route plan was available on Golden Spike Elementary's website.

Larry Henington – Mr. Henington agreed with Ms. Lenderman.

Mr. Oyler displayed the Safe Routes plan available on Golden Spike's webpage and explained the City's future sidewalk plan may change depending on the bids.

Chuck Vesco – Mr. Vesco asked for more information on the tax exemptions based on age. He also asked what the percentage increase on commercial property was.

Mr. Oyler encouraged Mr. Vesco to contact the County auditor's office to get exemption guidelines. Mr. Oyler said the increase on commercial property depended on the property valuation.

Randy Hoopes – Mr. Hoopes asked to see the revenue amount Brigham City was getting from property taxes. He also asked about new growth.

Mr. Oyler stated the budget was posted on the City webpage. Property taxes go to the General Fund and the Library Fund and total \$3 million. Mr. Kotter explained the 2022-23 property tax budget was \$2,840,000 million and the CTR allowed the City to collect \$2,842,000. The City anticipated collecting \$55,000 for new growth. This year the City would have collected \$2,897,000 from the CTR, or \$55,000 more than last year's revenue to account for new growth. The City will collect \$3,002,867, which includes \$105,000 in additional revenue for the sidewalks.

Kelly Oakley – Ms. Oakley was concerned with the property tax effect on her mortgage, and with the assessed value. She stated the sidewalks in Lindsay Park were in bad shape and needed repair.

Councilmember Jensen encouraged Ms. Oakley to talk to the County about the value of her home. Councilmember Farr explained the property tax bill included five taxing entities and Brigham City was not receiving the entire amount of money shown on the tax notice.

Kristina Lenderman – Ms. Lenderman returned to the podium to clarify that the new tax base was \$3 million.

Juliana Larsen – Ms. Larsen asked if the City could look at the actual routes children were taking to get to school before the sidewalks were installed. She also wanted to know what the sales tax revenue would be slated for besides the Golden Spike monument.

Mayor Bott responded that the City Engineer watched the children as they were enroute to school and reported that information to the committee.

Ms. Rasmussen read Nicole Webster's electronic comment into the record.

Ms. Webster was concerned with the increase in electric rates and the effect a property tax increase would have on her rent. She did not support increasing taxes to install sidewalk or other projects that were not necessities. She encouraged the City to identify needs and wants and fund only the needs.

A motion to close the public hearing was made by Councilmember Farr and seconded by Councilmember Troxell. Councilmember Farr, aye; Councilmember Jensen, aye; Councilmember Troxell, aye; Councilmember Hipp, absent; Councilmember Smith, absent.

The Council adjourned at 7:26 pm.

**MOTION:** Councilmember Troxell made a motion to adjourn. The motion was seconded by Councilmember Jensen. Councilmember Farr, aye; Councilmember Jensen, aye; Councilmember Troxell, aye; Councilmember Hipp, absent; Councilmember Smith, absent.

*The undersigned duly appointed Recorder for Brigham City Corporation hereby certifies that the foregoing is a true, accurate and complete record of the August 10, 2023 Truth in Taxation Public Hearing.*

*Dated this 08 day of September 2023.*

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*Christina Boss*

Christina Boss, Recorder