

MINUTES of the special public hearing of the Uintah County Commission held **November 7, 2023** at the Uintah Conference Center at 313 East 200 South, Vernal, Utah. Meeting commenced at 6:11 p.m.

PARTICIPANTS: Commissioners Sonja Norton, John Laursen, and Brad Horrocks.

ATTENDANCE: Mike Wilkins, Wendi Long, Caleb Hall, Jon Stearmer, Jon Haderlie, and many citizens. Minutes recorded by Tai Duncan.

WELCOME: Commissioner Horrocks welcomed everyone to the meeting.

PUBLIC HEARING REGARDING THE PROPOSED TAX INCREASE FOR UINTAH COUNTY

Jon Stearmer, Deputy County Attorney, thanked the Conference Center and Staff for the facility and their hard work. The Elected Officials will make their comments and Jon will outline the process.

Commissioner Norton started by apologizing to those she offended with her comments at a previous meeting. She misspoke. She is working hard on the budget and reviewing all the information provided. She is eager to hear the comments. She was booed by the audience.

Commissioner Laursen read a prepared statement. "Good Evening. Thank you for attending this meeting. I am not aware of anyone who ever said "I like to see taxes raised". Hopefully you will have an open mind and listen to the facts that will be presented to you by the Official you elected, who will be presenting just the true facts. We have asked our outside auditor to attend and present the findings of the Audit for the year ending December 31, 2022. As the Audit and Auditor are completely unbiased, please pay close attention to what he is going to present. The citizens of our great County elected me to represent them with integrity. I have not wavered on that commitment. I ran for the seat because of the negative and caustic actions of the previous Commissioners. By their own statements during Commission meetings, they each stated they would welcome a "Truth in Taxation" meeting. As you know, here we are with only one of those Commissioners still in office. As it will be explained to you, we should not be having to increase our taxes had they performed "due diligence" in the performance of their fiduciary duties as set forth by the Utah State Law. The social media has been very active in spreading information. What concerns me is that the information was not verified before it was splashed across the media as we will prove to you tonight, it is false. The few citizens that have contacted our financial staff and had the FACTS presented to them, have understood how we arrived in this situation and why the tax increase is necessary. Hopefully each of you will have open minds and try to understand what the real facts are and why we are having to increase taxes. The 2024 budget is a work in progress to ensure that we have made proper cuts to try to keep the tax increase as small as possible and still provide services. None of the budget is set in concrete and it is actively being worked on daily, by two of the three Commissioners. We are also looking forward in budgeting and planning on future budgets. In speaking with employees of Uintah County, I must congratulate them as well as apologize to them for the citizens that have given them such a hard time for the responsibilities that the Commissioners have to face. Our employees are citizens and to many of you, relatives, yet they have been sworn at, yelled at and threatened by citizens. Please understand, they are only doing their jobs. Again, thank you for your desire to obtain the true facts and attending this public meeting with an open mind! There were several angry shouts from the audience through his comments.

Jon Haderlie, Larsen and Company, took a moment to explain the 2022 audit conducted by his company. Governmental Financial Statements are different than private enterprise statements; they cannot be compared apples to apples. The Government follows their own set of accounting standards that are set by the National Governmental Standards Board. These are national standards, not unique to Uintah County. In response to several shouts from the audience, he is not here to argue but simply to present information. The Government-Wide Financial Statement is the statement used by external users if they may be issuing a debt to the County. It contains all the capital assets of the County as well as any long-term liabilities. Governmental accounting is concerned with the flow of resources, that's how the budget is prepared. Capital assets, fixed assets, buildings, roads, vehicles, etc. The balance sheet statement is

how the government operates, the funds. It is a modified approach, it shows the flow of resources. Money coming in is revenue and as it goes out, it is an expenditure. If equipment is purchased, it is an expense and budgeted for. In the Governmental-Wide Statement, that equipment is taken out of expenses and put in as an asset to be depreciated, similar to a business. All general operations come from the General Fund or Municipal Services Fund. All the other funds have specific purposes, such as the Class B Road fund that is only available for Class B Roads, as it is a State Tax with specific requirements. The Municipal Building Authority is its own entity and includes buildings. Funds are accumulated for future capital projects. All governments operate on the modified accrual showing money going in and out. These figures are for 2022, as there has been nearly a year, the current numbers will be different. There was a \$375,000 loss last year in General Fund. Municipal Services saw an increase in \$800,000. Class B Roads saw an increase of \$1.6 million. The Municipal Building Authority saw a loss of \$7 million. Capital Projects saw a loss of \$10 million. To clarify, the full accrual method counts all depreciation, debt, and capital expenditures as expenses. Governmental activities increased by \$4 million and business-like activities, such as the Western Park and the Landfill, increased by \$4 million. The balance sheet shows the differences in the two funds. Jon reiterated that governmental statements are not the same as private business statements. Budgets are prepared utilizing the modified approach showing money coming in and going out. Any governmental entity making financial decisions will use the fund statements.

Commissioner Horrocks stated they started with a need to increase taxes by \$5.5 million. In the work meetings, they have been able to reduce that by \$1 million. \$1 million is proposed for adding 401K retirement benefits for employees. This would be 16.9% more than what they already receive. \$1.7 million in the proposed budget is for raises. He feels they can reduce that by \$1.2 million. \$500,000 is needed for the Sheriff's and Attorney departments; that needs to stay in the budget. Last year, all employees received a \$3.20 raise, including benefits. The County needs \$700,000 to pay off the graders. They need \$1.3 million but hope to get \$700,000 from the CIB (Community Impact Board) and Revitalization funds. That brings the tax increase down to \$1.4 million. He believes they can use \$1 million of Revitalization funds for the Sheriff's vehicles. That decreases the tax increase to \$400,000. He anticipates new property tax growth as well as \$2.4 million in sales tax growth. He met with legislatures last week to discuss the Centrally Assessed growth that was capped in 2013. They agreed a Bill needs to be done and approved to change that law. With their support, Commissioner Horrocks believes that can happen. That money won't be available until the following year. He believes there is enough money coming in to operate. Foreclosures and Judgements are at an all-time high in Uintah County. This is not the time for a tax increase. There is more than adequate money in the savings and operational accounts. He turned the time over to Jon Stearmer to outline tonight's procedure for the public hearing.

Jon Stearmer, Deputy County Attorney, read the procedures: This public hearing is a time for the public to address comments to the County Commission, or other Elected Officials, as permitted by the Chair. It is not appropriate to debate with other members of the public. Each person who wishes to make a public comment will be invited to stand in line at one of the microphones. Please wait to make your comment until invited by Commissioner Horrocks. Please state your name for the record before making your comment. Each person will be allowed five (5) minutes. When your time has expired you will be asked to take your seat. I will give you a signal when you have one minute remaining. No profane or obscene language should be used by any participant at this meeting. Please keep your comments related to the purpose of this meeting. Please be respectful. No interrupting. Please wait your turn. Try, like really try, to not be repetitive to other comments that have been made. Please do not block doors or fire exits. Please do not display any signs that block the view of other attendees. Should anyone act contrary to these procedures they will be given a reminder, if any individual chooses to ignore the reminder, they will be asked to leave the meeting. If the individual continues to violate these stated procedures, they will then be escorted from the building by law enforcement and may be subject to a criminal citation. Finally, this is a wonderful opportunity for everyone to exercise multiple clauses of the First Amendment. Namely, freedom of speech, peaceable assembly, and petitioning the government for redress. Please conduct yourself in an appropriate manner so as to fully employ your constitutional rights in a manner that respects the rights of all other attendees.

Commissioner Horrocks opened the public hearing.

Wendi Long, County Treasurer, noted the Elected Officials had a presentation for the public that may help them understand. She started with a video that explained how property taxes are calculated. She then noted she has been the Treasurer for 17 years and has worked in the office for 27 years. There have been a lot of questions regarding the proposed tax increase and she wanted to clarify it is based on the median value of a home in Uintah County, \$292,000. Looking at a tax notice, the bottom left corner lists all the taxing entities. The money paid for property taxes does not all go to Uintah County, each one of these taxing entities gets a portion; school district, water districts, cities, mosquito abatement, etc. Uintah County is just one of several taxing entities. They are the only taxing entity proposing a tax increase next year. Using the tax notice as an example, 2023 taxes paid for Uintah County's portion only, is \$239.29. The proposed increase of 73% would increase that \$239.29 by \$175.22 to \$414.51. After the other entities are added in, the overall total would be a 12.28% increase in taxes paid. Over 12 months that would be around \$15 a month. Tax rates are complicated. The State sets the certified tax rate for the County. This rate is calculated so the County collects a certain amount based on the value of the County as a whole. This rate only allows the County to collect the same amount of dollars as the previous year unless they go through Truth in Taxation. The certified tax rate, recommended by the State, adjusts each year according to value so the same amount of taxes are collected as the previous year. The previous Commission lowered the tax rate which reduced how much the County could collect. This new lower amount cannot be exceeded in succeeding years without Truth in Taxation. Therefore, each year since, the County collected less which compounded. In 2016, the median priced home saw a tax reduction of \$61.88, \$10.98 in 2017, \$15.32 in 2018, and so on. The total reduction over the seven years was \$278.53. The proposed tax increase on said home would be \$175.22. The proposed tax rate would be .002581. The adopted tax rate in 2016 was .002874 collecting \$13,761,566. In 2023, the amount of taxes collected will be \$7,733,000 due to the decrease in the tax rates. Wendi also took a moment to state her office has been beat up pretty bad and they don't deserve it. They are amazing, well-trained individuals doing their job and they do not deserve to be treated poorly. She doesn't like a tax increase either. She is also a tax payer doing her job but she knows what it takes to run the County.

Mike Wilkins, County Clerk-Auditor, also took a moment to point out the fact that the Budget is not done, it is a working document. The Commissioners continue to review it and make cuts. The anticipated adoption and decision on the Truth in Taxation will be December 19th. No one wants a tax increase and we all appreciate our governmental services, they will continue to decrease the budget as much as possible. The County has seen an increase in costs just like everyone else has. This tax increase will ensure the County can continue to provide services. The increase is necessary for Safety, Health, and the Library. Over the years 2020 through 2023, the County has received \$17 million in one-time funds from the Federal Government. Those funds are no longer coming in and the County is operating on \$6 million less in property taxes. He reiterated the tax dollars needed is divided by the value to determine the tax rate. The constant is the dollars collected. In 2016, the citizens voted for the GO Bond which reduced taxes as promised. However, the tax rate continued to be lowered until the revenue dropped to \$7 million. The County is now trying to operate, 8 years later, on \$6 million less. The value of the County increased in 2022 but the County did not receive additional monies.

Commissioner Horrocks stated they would now rotate through the microphones.

Wayne Simper began. In 2022 the general sales and use tax was \$4.2 million. The 2023 budget projected \$3.6 million. There is a \$1.4 million increase in sales tax this year that is not budget but would be additional money to the County. If the County were to do projects of 125%, they could count on \$5 million in 2024 but the proposed budget only accounts for \$3 million. The General Fund collected \$185,000 in interest in 2022. Last year, it was budgeted to collect \$50,000. With his projections, he expects closer to \$500,000 this year. There is \$8 million in the stability trust fund right now. Last year it was budgeted at \$50,000 but should be closer to \$400,000. \$1.6 million in interest was gained this year. This is \$6.5 million that can be added to the budget without cutting any expenses. He ended by stating Elections have consequences.

James Drollinger took a moment to speak. December 31, 2020 the State Auditors performed an audit for Uintah County. In that report it states "The County Clerk/Auditor lacks the requisite skills, knowledge, and expertise necessary to oversee the preparation of the County's financial report in accordance with generally accepted accounting principles." He encouraged individuals to read the report from the state website. (reporting.auditor.utah.gov) James has worked as an accountant for 55 years. Annually managing over \$100 million in cash and County assets warrants a professional with skills. The County hired Mark Caldwell, a CPA with 35 years of experience in 2019. Taxes went down and debt was paid off. After new Commissioners changed in January, Mark's employment ended. Mark was instrumental in fighting Proposition 4 for the School District. He was on the School Board but was not re-elected. He felt the School Board did not need the extra funds. James questioned if the Commissioners were qualified to make the decision to raise taxes.

Gilbert Allis, a resident of Ft. Duchesne for over 5 years, has watched the County go through changes. The changes over the last few years reduced the tax rate and cannot be sustained. They would not be proposing a tax increase if that hadn't happened. It is difficult for anyone to sustain when your income decreases six years in a row. Individuals would not be able to make it on wages they were making six years ago. Regarding the Clerk-Auditor, his work is audited every year. In response to his question, the State Auditor did not audit Uintah County this year; Larson and Company conducted the audit. That report is available on the County website. (uintah.utah.gov) The findings are at the end of the report. He then asked Wendi who the bank of record was for Uintah County. She responded, money is kept in PTIF, Public Treasurer's Investment Funds, as well as operating accounts at Wells Fargo and Zions Bank. The Money Management Council regulates what banks can be used. They try to have operating accounts in different accounts, not all in one.

Commissioner Horrocks interjected that over the last several years, no services have been cut and he is proud to have been part of cutting taxes. They started with millions in savings, paid off the \$26 million debt, and there is still \$92 million in savings.

Mark Caldwell took a moment to address the public hearing. He spent at least five hours with Commissioner Norton and many more hours combing through financial statements from 2023 and the proposed budget for 2024. He has concluded taxes do not need to be raised. The County is in sound financial condition. Each year, the County collects more in sales tax. Even with a cut in property taxes, they are bringing in more revenue each year due to sales tax. We are living on more than we had six years ago. Paying off the \$25 million bond saved taxpayers \$2.4 million each year. The County was collecting too much money; \$2 or \$3 million each year that continued to accumulate. The previous Commissioners took that into consideration and determined the best use of the excess funds was to pay off debt. 2022 financial statements showed the county had \$57.9 million in unrestricted cash, \$29 million in restricted funds, and \$5 million in property taxes that had not been disbursed yet. This comes to \$92 million. A lot is restricted and must be spent for particular services; such as Class B Roads. The revenue side of the budget is under budgeted. \$3 million in sales tax revenue has not been included. On the expense side, \$2 million is budgeted for an increase in wages. The Social Security Administration says the cost of living adjustment is 3.2%. \$2 million would be a 12% increase, which is too much. The \$1 million proposed for 401k option is an increase of 20%. Cut those expenses and cut the budget by \$4 million. A tax increase is unnecessary. The State Tax Commissioner report of 2020 listed Uintah County as the 20 highest in the State. This increase would jump us to the 24th highest of 29 counties. There is not a revenue problem but rather an expense problem.

Louise Richens was a county employee many years ago. She feels the 73% increase as ridiculous. If someone wants a raise increase they need to let someone in the department go. The citizens live under a tight budget and so should the County. Taxpayers cannot afford to support waste. We need a police department but we do not need a public transportation system. She lives on the end of a dead-end lane. The snow plow operators leave a pile at their corner that causes problems for the three elderly couples. They have to call the operators back to clean up after themselves. Instead of taking five to ten minutes from the get-go, they expend additional fuel and time to come back later and fix the problem they created.

That is waste. People are not accepting responsibility for their jobs. She knows it can be hard to be an employee and smile at the public all the time. She expressed concern with how her husband was treated by the Assessor's office regarding their green belt status.

Ben Allred, Ballard City Council member, read a letter from the Ballard City Mayor, Council, and all but one Planning Commission member. "Commissioners, Ballard City, Mayor, and City Council along with Planning Commission oppose the 2024 Property Tax Increase that has been proposed. Even though inflation is running rampant, unpopular budget cuts are necessary to protect businesses and citizens from additional tax burden and failures. This tax proposal would negatively affect the growth and prosperity of Uintah County and its cities and residents. Please do not raise our taxes!" He also noted there are two sides to every equation. Money out is the cost of services and money collected to do those services. That has to balance. The spreadsheets show taxes collected from 2015 thru 2023 and decreasing until collecting half the amount. The taxes on his home have not gone down. The housing market has increased so he is now paying a 10% increase on his taxes for Uintah County's portion.

Bart Haslem, previous Commissioner, asked to see page 7 of the slideshow. This shows the decrease in collected taxes each year but does not reflect the increase in the County's savings account. In 2015, when the Conference Center was built, the amount in savings was \$87 million. Taxes were lowered in 2016 and there was \$90 million. 2017 had \$92 million, even with additional cuts. 2018 it increased to \$95 million and in 2019 \$103 million. He questioned how much money is needed in the coffers when it can be left in the taxpayer's pockets. They started paying off debt in 2020, decreasing the savings account from \$103 million to \$99 million. In 2021, they paid the jail off early costing around \$900,000 to do so. This saved \$2.4 million over 13 years. After all that, there was still \$92 million. If they hadn't paid off debt there would be \$118 million in savings. They were told when they paid off the debt that the county would be in the hole and have to borrow money – that has not happened. Sales tax has not been taken into consideration. There is enough money in the bank to pay the payroll and expenses. They were told they would need tax anticipation notes but they have not. This is a scare tactic. The budget shows payroll tax at 10% when it should be 7%. This is the biggest scam in Uintah County. As soon as this tax increases in December, they will petition to get this on to vote – watch for signature packets.

Russ Taylor has lived here for four years. Citizens appreciate the opportunity to speak without fear of retribution. He thanked the Commissioners and staff for managing the limited resources, more is always asked than are available. It is a difficult decision to go through this process. He noted Ben Allred spoke to it well, we need a balanced budget. If an increase is needed do it with discipline and over time, not a significant change.

Scott Bingham noted they have all been asked to have listening ears and asked the Commission to note the statement is being made here with the attendance. Many individuals, once elected, want to be recognized so they increase services. Things like the Recreation Center, Western Park, Conference Center, Jail, Library, Tri County Health, etc. These didn't go to the voters and many compete with private industry. When he started his business, he was making very little but had no debt. Once the business started making money they moved to a different tax bracket. They were rewarded for three years for failing and punished once they became successful. Make adjustments to the budget. He would like to see different people in their positions.

Russ Justice addressed the meeting as well. The County never wants to talk about waste. How much is spent when they remove emission off machines and then have to pay Wheeler to put them back on. He also questioned why this meeting was not opened with the Pledge of Allegiance. It is time for the County to cut budgets not increase taxes. Private industry should not compete with the County for contracts. They used to bid projects out but now do most of them on their own. This is working against their own tax dollar. It is a spending problem. Businesses have to cut employees, departments, time, etc. and the County should have to do the same.

David Yeaman, 4Star Ranch near Pelican Lake, was the first to put in a pivot sprinkler. He moved here from Salt Lake because this is a good place to grow with a stable economy. He lived in Park City for 17

years until 2016 when he moved here full time. On main reason to leave Park City was this kind of circumstance. The property taxes there are horrific, those moving in have the money to pay for it. The church membership as also steadily declining due to the tax burden. He did not agree with Wendi Long. His proposed tax increase was 73% not 12%. He loves this area and the people here. Being a public servant should be the emphasis not the salary. Many employees have lost the picture of what public service is all about. We all agree we need people that really want to serve and have the public's best interest at heart. This proposal is not acceptable. He encouraged them to resign.

Due to the comments going back and forth, Jon reminded everyone of the rules. Please direct comments to the stage not the audience to engage with. Please be respectful.

Jesse Danley, Ballard resident for 16 years, addressed the meeting. It is commendable the County is completing projects and paying off equipment and paying raises to retain good people. However, the citizens have not received the luxury of the cost of living. We would also like to repair or acquire new vehicles. Groceries are often hard to come by as well. Citizens are required to make do and make ends meet with what they have. The Government should do the same. Elected Officials are not leaders, they make decisions with the consent of the governed.

Aaron Jensen was not born here but married a woman from the area and moved to Maeser five years ago. He came here as a civil engineer but found an opportunity to start a small business. Its intent is to encourage family to come together and spend time together. The proposed increase will have indirect consequences to small businesses. Not everyone will be able to cover the additional \$25 per month on property taxes. This will hurt his business and consequently, his family. Increases in taxes drive out small businesses. He thanked others for digging into the numbers and would like to know why others say these numbers are not accurate. An explanation is required. As a small business owner, he tries to spend his money among other small businesses. We are too isolated not to support each other, we must be unified. This increase may look good on paper but will have negative consequences in the near and far-reaching future.

Barbara Watson stated the Elected Official work for the public. She did not appreciate Commissioner Norton's apology for what she said. There are a lot of individuals who live on a fixed income that won't get a 29% raise. They might get a 3.2% increase. Prices continue to increase. Citizens don't make the money government employees do, such as Commissioner Norton and her husband. We are in a job market and housing crisis. The jobs that are available don't pay \$92,000 a year. Many have a hard time getting their children into daycare. You can't build a new home unless you have water shares. How can we bring more here if you can't afford to get a babysitter and another job or can't build a home. She urged the Elected Officials to remember they work for the citizens.

Sonya Ray took a moment to address the concept of socialism. One of the ten commandments says thou shalt not steal. If it is wrong for her to steal from one neighbor to give to another neighbor then it is also wrong to ask others to do that for her. One definition of socialism is taking from one to give to another. This is done by taxation. We have a duty to pay our fair share for police and fire protection but 73% is ridiculous and unreasonable. This is socialism and only one step away from communism. Go back to the basic principles of limited government, liberty, and the ten commandments.

Juliet Matthew just moved here and has an issue with the 73% increase she heard on the radio today. People are already cutting back on how often they go out to eat or how much they get at the grocery store. It isn't worth a second job. People are taxed on the money they make, the money they spend, and the thing they purchased and paid taxes on with already taxed money. Young families can't afford homes. She and her spouse saved up for ten years. Citizens are not just worker bees worked and taxed to death for frivolous spending. She suggested they cut spending and cap salaries.

Dale Hatch, Vietnam Veteran, addressed the meeting. He came back from Vietnam 53 years ago and now has cancer due to Agent Orange. He has a lot of medical issues. He comes from a long line of

Veterans and is proud of that heritage. He hoped a referendum would stop the increase. He recalled something said by Ezra Taft Benson, "taxation is the power to destroy".

Lori Latham, representing Ballard on the Mosquito Abatement Board, addressed the public hearing. Last year, Vernal City asked them, the Mosquito Abatement Board, to give Vernal City part of the tax money to revitalize downtown Vernal, in order to bring in more revenue for the city. If tax cuts can be made in small special districts then the County can make cuts as well. The money received from revitalizing downtown Vernal should increase the budget. There are projections that an increase in property tax will deter the efforts being made for revitalization. Most people are barely making it paycheck to paycheck; gas, groceries, everything has increased. Those on social security, such as herself, do not get a 12% raise. They'll be lucky if they get the 3.2%. Utah Retirement Systems offers retirement for employees, they do not need an optional 401k. Invest your own income for your own future. Look closely at the budget and the numbers 2 plus 2 adds up to 4, not 7. Elected Officials work for the citizens. At most a raise of 3.2% as suggested by the Social Security Administration. If more raises are needed, cut unnecessary employees. If they vote to approve this increase, she hopes they lose their jobs.

Jaden Thomas started by stating he is younger than many here and there will be a day when his generation takes the lead. Everyone has the dream of buying their own home but now they are being told they have to pay for debt. Jon reminded him to refrain from foul language. Loan rates are around 17% now, there is no hope of buying. Property taxes have gone up significantly. He hopes that one day, the next generation can take better initiative and change things. Highway 40 was under construction from April to June 2023. That could have been put off. It is driven every day and is safe and drivable. A 73% increase is asking your fellow man to give up what they have earned with hard work.

Bill Stringer, previous Commissioner, can offer more history than the charts provided. In 2016, he was in office, not Commissioner Horrocks. He was proud to be a Commissioner between 2016 and 2022. During that time, each Commissioner, individually, voted for tax cuts. They were told each time that it was the end of the world but it wasn't. He used the same quote, "the power to tax is the power to destroy". Government should be lean with no excess; it is not for profit. Using the power to tax for personal gain is the same as taking money at the point of a gun. He suggested a pattern. Between 2002 and 2015, millions were collected in property tax and all kinds of taxes. There was enough to flood the salaries and 401k and benefits for all employees. Elected Officials and employees all saw an increase. It was questioned earlier if you could live six years on less income and the answer is yes if you were overpaid to begin with. The State Auditor even said the County was on the verge of too much money and that is not acceptable. Don't take money from one to give to another, there is need for limited government. Plowing snow and other things need to be done but take a good look at what services are not needed. He did not feel the people on the stage were creditable and questioned their word.

Bowdie Stubbs and his family have been here their entire lives. He grew up in the agricultural industry and his family has a small oil company started in the 70's. Vernal doesn't feel like small-town USA anymore. As a construction company, they are expected, quarterly, to figure out how to cut costs and compensate for things. Tax increases fall on oil field businesses and those they work for. Why can't the County cut costs too. We expect our Elected Officials to be efficient and good at their jobs just as we are expected to be efficient and good at our jobs. IF you need something explained to you because you are too dumb, then you shouldn't be in that office. There is waste. Vehicles supplied to employees do not need to be top dollar, they do not need heated and cooled seats, base models are sufficient. He suggested they figure it out or he will run for office.

Janelle Thomas was present on behalf of her mother who is disabled and takes care of her sister who is also disabled. Between the two of them, they make \$900 a month. They don't qualify for food stamps. They barely have a working car. Janell is responsible for getting them to medical appointments and does what she can to help. Any increase should go to law enforcement and teachers, front line services, not Elected Officials. She offered a quote by Calvin Townsend written in 1879, "The safety of government lies on the virtue and intelligence of the voter." An ignorant voter can do as much damage as a corrupt elected official.

Tommy Coleman, resident of 17 years, spoke. His parents never had their own home until about two years ago. It took far too much time for them to get that, they have had five children. They were able to buy at 3% but the house is now worth more than double and interest rates continue to climb. Two years ago, one could purchase homes for \$120,000 to \$150,000 but now are more than double. However, income has not doubled. This is a housing crisis. No one has time for a second job. This is too much.

Steve Huber has lived here all his life and has started attending meetings over the last three years. A lot of this happening tonight is a political campaign. He does not agree with the tax increase. However, Commissioner Laursen and Commissioner Norton walked into a trap set by the previous administration. COVID mandates were done illegally and they were told that. He brought up concerns about the COVID mandates at the Golden Age Center and was ignored. He went to the Sheriff and showed him the State law. TriCounty Health is not a lawmaking entity nor an enforcer. They had to start following the law. He added that the previous administration created an unelected bureaucratic department and took accounting services from the accounting department, which was against the law as well. Warrants were not being created, modified, or deleted in the Clerk-Auditor's office as they should have been. This was happening for over a year, with no checks and balances. Checks were being written without purchase orders and checks were duplicated. He was able to get on a Commission meeting agenda and explained why they couldn't do it but they did it anyway. He urged citizens to attend County meetings.

Mark Bartholomeusz asked how the tax increase was justified. The example is identical to his tax increase but his mortgage company, who pays the taxes, is now asking for an additional \$175 a month. There must be some miscommunication with mortgage companies. \$15 a month is not so bad, \$175 a month is not possible. That is where the anger is coming from.

Ben Anderson asked why \$1 million was needed in the savings account, he hasn't studied the budget but he does have a suggestion. He wants to give them the benefit of the doubt. If they used last year's budget and \$1 million from savings, there would be no need to raise taxes. The price of goods is going up and services are going up. A reasonable 8% raise in taxes is understandable. He asked them to put forth a good and honest effort to reduce spending from last year by 1% in each department. If they can't then changes need to be made. In regards to an earlier comment, he suggested each individual on the stage do something each year to be a more qualified leader and understand the finances. They don't need to hire someone to teach them but encouraged them to read and learn on their own. He spoke about the book "The Financial Matrix" by Orrin Woodward. One of the strongest motives for immigrants is the grant to live free from monarchs and aristocrats. Everyone has the God given right to enjoy the benefit without being syphoned by elites in power. There are two classes of men, those that pay and those that receive taxes. There are no new countries to escape to.

Bud Allen would like to reiterate what others have said but added a few things. He receives his tax form every year and has noticed a huge portion is for the School system, it far exceeds anything the County does. There are so many individuals present tonight and we need to be engaged every day with every entity so things like this doesn't happen. It happens all over state, federal and county levels. The people are tired of it. He does understand the cost of living and what is needed to keep employees. But cuts will have to be made. The people cannot take more taxes. Those on fixed incomes are really struggling and this would only make it worse. He encouraged everyone to be engaged all year long, ask questions.

The next individual would not state his name, only saying John Doe. He was not upset or made as we are all family and friends. He was concerned they were not considering the consent of the governed. He asked if the Commission would still consider approving tax increase on December 19th, after hearing some of the data presented tonight. People are starting to see the corruption now more than ever before. If it ain't broke, don't fix it. People are upset because they have services and are being told more is needed to grow. He is concerned how many new employees there might be in the next year if the increase were to be passed. He suggested no raises and cutting taxes. In the 1800's, when police force was needed, you could call on the Sheriff and volunteers. There are a lot of citizens who would be willing

to serve if there was a lack. That worked then and should be fine now. He said the Elected Officials are here to serve the constituents and should be listening to them and cutting taxes.

Chase Hales wanted to repeat what others have had to say. Throughout history you can see a national crisis and recession is only made worse by governmental intervention. When people prosper, the government will as well. It is to everyone's best interest to leave the people be and prosper.

Randy Vincent also addressed the meeting. Not everyone is able to attend County Commission Meetings each week, though it is great if you can. He has nothing against these individuals; things can be said and taken out of hand completely but without Commissioner Horrocks bringing this to the citizen's attention, no one would have known. He understands the 29% increase is not for Elected Officials, the paper spreading is propaganda. The right information should be put out and the Elected Officials need to combat what is being put out of context. If tax increases are needed then they are needed but look down the road and see what the tax increase will do to the homeowners. Utility companies are seeing the inflation as well and with an additional tax increase, utility costs to homeowners will increase. It's more than just taxes, it is a domino effect.

Eric Rushton recognizes the need for public funds but is against raising taxes. It is crucial to acknowledge the burden on the hardworking individual. Many are struggling to make ends meet. The current taxes can provide the services we need. Higher tax rates eat profits and encourage layoffs, closures, and fewer investments. This will deter local investors and new businesses. We are increasing our location as a global attraction with stable taxes are necessary to do so. Explore other strategies.

John Bankston noted an increase of \$15 a month is not a lot but when you add it to a mortgage payment it is too much. Many are increasing their mortgages to pay for other bills. Second jobs do not actually add extra income to the home. Once you consider time, transportation, daycare, etc., the income disappears. Most financial institutions don't consider a second job unless you've been at it for six months or more. Many homes also do not have a second income. Three things lead to divorce: lack of time together, money, and infidelity. This increase will result in time away from family and an additional financial burden.

Kalene Gamble is a local business owner. The County has multiple funding streams. She has worked for the government before and learned that it must be managed with oversight. Every month they had meetings to review each and every line item. Any shortfall or excess has to be explained – each and every month. Every detail needs to be explained. The heavy hand of the government and the silent hand that corrects itself. If pay raises are needed, figure out what else needs to be cut. As a real estate broker, she struggles with first time home buyers getting preapproval. Lending institutions want to know property taxes. Raising taxes tightens the gap on who is a homeowner and who is not. The greatest way to build wealth is through property ownership. We need to reinforce that for everyone. Too many are living in campers. If we want our community to grow, we need to look at how we are housing our citizens. It is proven that children living in over-crowded homes have a hard time in school, she could go on with additional statistics. There are great programs. There are no tax dollars that provide viable income all year. She is not seeing the infrastructure, leadership, or guidance to meet requirements.

Kyle Caster asked the room to follow in the Pledge of Allegiance. We can't validate everything provided but we can ask questions. He asked what the options are to cover the budget without increasing taxes. Commissioner Horrocks commented the new growth and sales tax should take care of it.

Suzanne Barfuss asked if the County created and distributed the yellow paper regarding salary increases and the County did not. She then asked if the total wages showed included employee benefits, such as insurance. Commissioner Horrocks said no it does not. Suzanne reviewed numbers through ziprecorder and learned an extra \$14,900 would be spent for Mike, \$16,500 on Wendi, \$47,000 on Brenda, \$74,000 for Jaymon and \$8,000 for Simper above the average for Utah County Elected Officials. That does not include the proposed 29% increase for the Elected Officials. She did note that the paper distributed only shows a 5% increase. She wants to know these people are being overpaid. She has spoken with a lot of

people about the increase and found surprising results. A lot of people are not concerned with an additional \$20 a month. But it is a major concern for the elderly or young adults. In many families, both parents are working outside the home just to afford rent that has tripled in the last year. More of our youth are entering the workforce to pay the bills. Those teenagers are not saving for college or a home, they do so to reduce the financial burden for their parents. There are a lot of opportunities that are not utilized by many because they have bills to pay instead, such as the Rec Center, Conference Center, Snow Hill, Museum, etc. Her family goes to the Library often because it is free. It is frustrating to fund things you never get to use. This is simply too much.

Jessica Musgrave is a six-year resident. When she and her husband decided to move to Vernal, they took a \$20,000 a year pay cut. They were willing to do so to reduce stress and build quality family relationships. Time with their children was more important than money. They wanted a community supportive of these ideals and that provided an opportunity to interact with their family. They haven't had a car payment for seven or eight years. They have had to choose between conveniences or time together, they continually chose time. As her children are graduating and getting married and moving away, she hopes they can stay in Vernal so she can see her family regularly. She is afraid her dream of having her family close by is slipping away because they can't afford to live in Vernal.

Lloyd Barton noted the economy in the Basin is always up and down. In 1985, he left Vernal without a job, without any income. In St. George he has the opportunity to have a successful business. He heard on KSL 13 News Radio that the most expensive town, home value to income ratio, in Utah is Vernal. According to zip recruiter, the County Commissioner wages in Layton are \$52,614; Ogden \$50,397; Provo \$49,733; and Salt Lake \$49,234. The highest paid Commissioners in Utah are Duchesne, 1st and Uintah, 2nd. The citizens have spoken: do not raise taxes. Balance the budget and allow people to provide a home and a living for our children. She saw an article about a woman looking for a home in a city with a population between 10,000 and 50,000 with specific criteria. She could not afford a home in Vernal. Retirees can't. Young couples can't. The unified citizens are here exercising free speech.

Gene Angus moved here six years ago and purchased his grandparent's farm two years ago. He also has a business where he works with seniors over the age of 65. It is heartbreaking to know what is happening to them on a daily basis. Prescription drug coverage, necessary for most of them, is continually increasing. Many survive on \$800 a month. This additional \$20 a month could break them. Many won't be able to stay in their homes. The property taxes on his home in Salt Lake are \$5,000 a year. If we don't support oil and gas in our community, taxes will increase by \$30 million. Property taxes increase when oil and gas revenue decreases. He has eight parcels here and rethinking his move.

Faith Schengle presented an additional quote for this evening, "Let them eat cake." This is a quote from Marie Antoinette regarding her frivolous disregard for peasants; she didn't understand their plight. She is hearing a similar mindset, citizens are peasants. We feel like community but not family. We don't want to work multiple jobs and we need time with our families. She is selling her home of 20 years because she can't afford it as a single parent. They must change the mindset.

Dan Deans noted he's not the Commissioners' enemy and he does have respect for them, speaking specifically to Commissioner Norton and Commissioner Laursen. He wants this to be constructive. The simplest budget he knows of is comprised of two things, investment and expenditures. If the County is not investing and making money, it is an expenditure. He urged the County to look closely and if it is an expenditure, think twice about it. He told a story about a government giving the people everything they asked for so they all had the same thing, such as a home, a car, and a nice TV for everyone. They ran out of money and finally asked an old hermit about it. That old hermit told the government, there is no such thing as a free lunch. Think about what is being asked for. Maybe we can't afford the services we have and they need to be cut. Many people don't even know when games are at the ball facility, they aren't advertised. They cost tax payer dollars as does the Rec Center. He urged everyone to add to their calendar the Meet the Candidates night which will be held Saturday, March 30th.

Joseph Anderson asked if he heard correctly that there is \$9 million in a savings account. Commissioner Horrocks corrected him stating there is \$92 million. Joseph then asked why we would need to increase taxes if there is funding in savings. He suggested cutting waste. For example, 500 S was redone a few years ago and then six weeks later, they had to rip it all up again for utilities. This should have been coordinated so they could do it all at the same time and cut the waste. Make a plan and do it right the first time. There is a budget for each department but they all need to work together and take care of things without a tax increase.

Daryl Wilson also addressed the meeting by stating some people run for office for power and others because they love their community and want only the best for it. He would like the Commission to be able to read their minds and he'd like to read theirs to understand why they do what they do. Absolute power corrupts absolutely. He watched a road near his home being rebuilt and wondered why they took truckloads of road base away only to bring new road base in. It is his understanding the man in charge of the project was paid based on the total price of the project. Follow the money.

Kason Goodrich spoke as the Uintah County Republican Party Chairman. Commissioner Horrocks is the #1 donor to the Uintah County Republican Party. The proposal for a tax increase is of great importance, it is a heavy responsibility. The Party platform includes the consent of the governed and supporting government that does not intrude on our God given rights, as well as limited taxation to perform essential services for the public. The power to tax is the power to control. Taxation should be strictly controlled and government should answer to the taxpayers. He urged the Commission to weigh the impact on the entire community. The County can continue to operate with current taxation and funds. Do not support the wants that are not necessary and find other sources of revenue where possible. Lesha Coltharp has been successful in her department in bringing in half a million dollars. Explore alternative resources and increase efficiency. Work in collaboration.

Greg Perry wanted to know why the county needed extra money. He felt the taxes were driving mothers and fathers out of homes. Households without parents increase crime rates as well as drug use. This results in more funding needed for law enforcement. The DOT requires a certain amount of time off. That's not possible if you are working two jobs to pay the bills. How many business owners want an employee who has to take time off to work another job. Additional jobs reduce production and quality. Don't ask people to sacrifice their family.

Quinn Hammond thanked the Commission for taking the time to allow the citizens to speak, it shows they do care and want to listen. The United States Constitution is always open to the Bill of Rights in his home. He works for the County and genuinely loves his job. He gave up working on drilling rigs making \$150,000 a year and then barely surviving the inevitable crash. He lived through multiple crashes. He chose a job to support his family on a more secure basis that he enjoys. For the last three years, people have been envious of County employees. We have decent benefits, they could be better but they could be worse too. The division of the current Commission is a bad thing, for everyone. The last three weeks he has been accosted by family and friends asking questions but more often, complaining. Employees have been placed in the crosshairs because of the Commission's actions. He truly appreciates the apology to the employees for taking the wrath. He has no comment regarding the proposed tax increase, time will tell. He and his wife both work full time jobs or he wouldn't be able to afford working for the County. They had to sacrifice and downsize when he left the oil field but they now have a home not just a house. He would like to ask everyone to play nice in the sandbox, we all have to work together, neighbors, friends, family, even enemies. But he has not earned the admonishment he has received the last few weeks. He pleaded with the Commission to figure it out and work together.

Ben Moon has eight children. In recent years, statistics are showing alcohol and tobacco use by our youth is more than double the national average. He decided to combat this with the Fun Center, the pink building in Naples. He had to wait for the price of the building to drop \$600,000 and he can barely afford it. He was told utilities were never more than \$1100 to heat it. Last winter they had several months over \$1800. Taxes are already over \$4,000 a year. An increase will affect them. They are barely making payroll to pay teenage employees. He works there for free. A tax increase may force them to close. A lot of families

in the area appreciate their Fun Center. He can't compete with the Rec Center. This is a tourist area and a lot of revenue is coming in that we don't see. His home is large because he has so many kids and he pays a lot of property taxes on it but it won't appraise for more.

Terry Kelly seconded things that have been said earlier, he agrees. The ability to tax and regulate is also the ability to control and even destroy. The tax assessor has had a difficult time but is afraid the market value of various properties has been overstated. He suggested that individual property owners challenge the market value assessment. He would like to see an option of reducing the value by three times the fair market value or having the option of government purchasing the property for the value they have placed on it. He would like to see more candidates tell the citizens more about themselves, their qualifications and their values and what they intend to accomplish in office. This material should be published and provided along with the ballots, even in advance. Voters need to be informed.

Angela Davis addressed the meeting as a renter not a property owner. Her income is \$963 a month. When she moved in in 2020, her rent was \$650 a month. Now, her rent is \$1060. Those who own this property do not live in Uintah County so her rent is not spent in Uintah County. This increase could possibly push her out.

Mike Karren said a wise man once said a good businessman has plan A and then plan B; an intelligent man takes plan b off the table and makes plan A work.

Brenda Stevens hopes this evening has given the Elected Officials a new and better way to look at the tax increase.

Brandt Emery is a religious leader in the County and has seen a 300% increase in welfare requests in the last 90 days. He is meeting with nine families tomorrow who, without assistance, will not be able to put food on the table. One is an elderly couple that has been eating cat food. They are paying rent instead of buying food because they need a warm place to live. The trickle-down effect is real. He knows all the Elected Officials and has respect for each one of them. He also runs a consulting firm and represents several investment firms that are interested in investing in this community but they are hesitant due to the climate change with taxes. This is real, not just theory.

Seeing no further comments, Commissioner Horrocks thanked everyone for attending and closed the public hearing.

ADJOURN: The meeting adjourned at approximately 9:49 pm.



BRAD HORROCKS, CHAIR
Sonya Norton acting chair



MICHAEL W. WILKINS, CLERK - AUDITOR

