

## **TRUTH IN TAXATION PUBLIC HEARING**

**NOVEMBER 19, 2024**

A Truth in Taxation Public Hearing was held November 19, 2024, 6:00 p.m. in the Juab County Senior Citizens, 160 North Main, Basement, Nephi, Utah.

Marty Palmer ----- Commissioner

Clinton Painter ----- Commissioner

Marvin Kenison ----- Commissioner

Perry Davis ----- Attorney

Tanielle Callaway-----Clerk/Auditor

Others present: Myrna Trauntvein, Zack Buck, John Crippen, Brayden Kay, Wade Woolstenhulme, Mont Barney, Tom Fowkes, Burt Thacker, Susan Thacker, Margarita Phillipsen, Rodney Phillipsen, Terry Haney, Karen Haney, Michael Gross III, Steven Jones, Larry and Susie Martin, David Clark, Krystal Gout, Steve Child, Kelly, Leah McBride, Larry Bell, Shirley Bell, Laura Kirgan, LeAnn Snaw, Merrill Shaw, Richard Hayes, Alvin Jenson, Franki Newton, Shanna Memmott, RaDawna Day, Carla Whiting, Alaina Keison, Richard Harris, Barbara Bradford, Chad Cowan, Kandas Palmer, Valerie Belknap, Rebekah Vance, John Phillipsen, Melanie Cowan, Tony Cowan, Debbie Zirbes, Dennis Taylor, Clint Worwood, Peggy Johnson, Shari Cowan, Blaine Malquist, Richard Hansen, Nelson McQueen, Mike Dunn, Ron Stepan, Tiffinie McAfee, Brandon Stevenson, Miranda Finlinson, Angela Hiatt, Maria Peterson, Richard Peterson, Troy Rindlisbacher, J Doran Kay, Chris Painter, Brook Finlinson and others

Chairman Palmer welcomed all in attendance to the Public Hearing. Chairman Palmer wanted to remind the public in attendance that the meeting tonight was a public hearing to gather input on the proposed tax increase. There would be no vote cast or decision made on the tax increase. The vote has to take place in a public Commission Meeting. Chairman Palmer indicated if anyone wanted to make remarks, they would need to write their name on a paper and the Commission will call them up. He then turned the time over to John Crippen, County Administrator, for a presentation.

John Crippen did a presentation regarding the Truth in Taxation and proposed changes and procedures for requesting a change in the tax rate.

Commissioner Clint Painter discussed the efforts the Commissioners have made in getting changes made to Centrally Assessed and the problems they see with it and a timeline of what they have done.

Richard Hansen asked a question regarding Centrally Assessed. He inquired why the county does not request funds from the state surplus to cover county shortfalls. He believes counties should keep their own funds and should not give them out. He states the Commission was

elected to represent the public and they need to represent the public and not themselves. He stated they need to take care of people first and not the government. He expressed concerns for citizens on a fixed income.

Rodney Phillipsen expressed his thanks to some elected officials. He provided statistics on the median fixed income. He then expressed concerns regarding the city administrator's annual salary and raises he sees. He expressed concerns on the amount of taxes he has to pay on his residence out of county and his business in county. He feels the county should go without some programs and make some changes.

John Crippen pointed out the city administrator's wage has nothing to do with the county.

Braden Kay indicated he came an hour early to get information and investigate what was going on. He asked how many people put their names on the ballot to do this job. He stated his investigating and asking questions changed his perspective. He stated he is not for more taxes at all. However, the services the county provides cost money. Braden asked if the Commission would show the slide that showed the difference from the last tax increase to this requested increase. He encouraged people to put their name on the ballot if they want to make changes and learn more about the challenges.

John Crippen presented the slide showing the numbers from the truth in taxation from two years ago compared to the one being requested and discussed the differences. He stated the Commission has copies of the tax rate history if anyone would like to see it.

Steven Jones thanked the Commission for the meeting. He expressed concerns on property valuations. He thanked the Commission for their effort on SB132. He asked what they specifically accomplished. Commissioner Painter indicated the timeframe for repayment of tax appeals was extended and the valuation was increased from a one-year timeframe to a three year average. Mr. Jones expressed concerns about additional work that needed to be done to fix centrally assessed and the problems there. Mr. Jones discussed concerns regarding new developers coming into the county and what they should be required to pay for. He asked the Commission to keep working on keeping Juab County rural and not like bigger counties. He thanked the Commission for their efforts.

Debbie Zirbes wanted to stand and address Mr. Jones discussion on new developments and the infrastructure costs. Ms. Zirbes stated it is required in Nephi City for new developers to put in all the infrastructure before they are even permitted to record the final subdivision plat. She discussed the requirements from the city for developers.

David Clark requested a brief description of where the funds go and inquired about what caused the decrease in Centrally Assessed. Chairman Palmer stated there is no reason, they can just do it. He provided a history of Centrally Assessed and the values and how they changed. Mr. Clark asked if the companies then get to independently assess their own value. Zack Buck stated that the companies self report their new growth and the state assesses their value. The companies then appeal their values and counties are required to repay previously paid taxes within 30 days. They are not assessed on a county level. SB132 changed the

timeframe on the repayment, but more needs to be fixed. Mr. Buck discussed the challenges with Centrally Assessed.

Commissioner Painter stated Mr. Clark inquired where the funds go. He stated they pay for the Sheriff Department, EMS, all departments at the county. The road department and landfill are separate and is self funded. Mr. Crippen stated the fair, the derby and the concert are also separate funds.

Richard Hayes stated he appreciates what the Commissioners do and he wondered if he was in the wrong meeting. He stated his concern is where the tax funds are going. He wants to know who decides how much his house is worth and what information goes into deciding that. Mr. Buck stated once invited by the owner he is happy to provide a more detailed and accurate appraisal. Mr. Hayes stated he was not finished yet. He inquired about Track Street and who is responsible for taking care of it. The Commissioners indicated it was the State of Utah that managed that road. Mr. Hayes complained about the current condition and lack of care. Mr. Hayes, again, came back to the value of his home and how it's determined.

Zack Buck stated he is happy to come to any home and do a better assessment of the homes. He stated he wants the assessed value correct. He is not trying to make the assessed values higher. He can only assess what he sees from the road unless he is invited by the owner to come and do a more accurate assessment.

Larry Bell expressed concerns regarding tax increases and stated there has been an increase for the last three years. He stated his house has increased more than 125%. He expressed concerns with making tax payments. He asked the Commission to stop taxing and to vote no. Chairman Palmer stated that the assessor looked up his taxes and they went down \$106 from last year. Mr. Bell stated it must have been the prior year. Mr. Buck stated they only went up \$100 the year before. Three years ago, his detailed review caused an increase.

Tom Fowkes provided a history of the general fund balance since 2018 and wanted to know the reason for the increase. He asked how much new money the county expects to get from the tax hike. He states the budget goes up every year. He asked how many sources of revenue the county has and how much is earmarked. He expressed concerns that the property tax is the fall guy. He asked how much money the county is giving back to millionaires. Mr. Buck stated that Mr. Fowkes was referencing a Nephi City CRA. He stated he will get with the Commissioners later to get the answers.

Blaine Malquist stated the only a percentage goes to the county. He stated several years ago his taxes increased thousands of dollars. He stated this year it has increased to nearly \$400 a month. He expressed concerns on what people on a fixed income do.

Chairman Palmer stated there was one more name and invited the public to complete a pink form if anyone wanted to talk.

Monte Barney stated he is also on a fixed income and elderly. He stated he has nearly been taxed out of his house. He understands the Commission has a job to do, but with the growth

the county is seeing he doesn't think the county should be hurting for money. He inquired what all the money was earmarked for that they felt they needed to raise taxes.

Mr. Crippen addressed the remark regarding earmarked funds and discussed the CRA funds. Mr. Crippen discussed other earmarked funds, such as the opioid settlement and grants. He stated currently the tax funds go into the county's general fund. Mr. Crippen discussed areas where the county has seen increases and are required to fund now. Mr. Crippen discussed areas the county has cut and the challenges with funding required mandates.

Clint Worwood asked the Commission what action items they are working on to address centrally assessed. He also asked what the Commission is doing to find other sources of income on a state or federal level. He asked if the Commission is funding more critical items ahead of less critical items. Commissioner Painter addressed his questions. Mr. Worwood asked how much the shortfall for the budget is and what the county is doing to address it. Mr. Crippen addressed Mr. Worwood's question about budget constraints and unfunded mandates from the state. Chairman Palmer discussed the unfunded mandate of having a school resource officer in every school and the burden that puts on counties.

Peggy Johnson expressed her appreciation for the jobs that the Commissioners do.

Ms. Johnson discussed the ups and downs of her property taxes over the years. She is confused as to why the county needed the money two years ago, but with it going down they don't need it now. She expressed confusion with how that's calculated and figured and expressed frustration with the up and down on a fixed income. Ms. Johnson inquired if new businesses help with the county revenue or did they get a tax break. Ms. Cowan addressed her question regarding the revenue from new businesses. Ms. Johnson, again, inquired about the up and down on her taxes and expressed her concerns. Chairman Palmer provided information regarding the indigent abatements that citizens can apply for tax relief. Ms. Johnson expressed her thanks but stated due to her business she does not qualify.

Mr. Buck addressed her questions regarding the up and down and explained how centrally assessed affects that. He provided information on the BOE process. Mr. Buck pointed out an individual invited him to come and do a detailed appraisal of his property. He went and made the changes to assess it correctly. Mr. Brayden Kay inquired if his taxes went up or down. Mr. Buck stated they went down due to settling issues that he could not see from the road. A citizen inquired if they run the risk of taxes going up if they have Mr. Buck come out. He indicated they would. Mr. Buck stated it would not in the year he came. It would be updated when he is required to do a detailed review in the five year cycle.

Mr. Kay inquired why some taxes went down and some went up with the increase in Centrally Assessed. Mr. Buck stated that Mona and Levan were in his detailed review this year, so some of the values increased, which would increase the taxes. Most of the values in Nephi did not change, so most Nephi residents saw a decrease in taxes. He stated the next year his detailed review will be on outlying county properties. He is reducing land values in Nephi. He stated that home values are not going down. He stated it is all based on market data.

Mr. Buck stated the county is currently running bare bones. He has two and a half staff where most other Class IV counties have four or more, with two or more appraisers. He is the only appraiser for Juab County. He stated there are only two departments in the county who are adequately staffed compared with other Class IV counties. All other departments are at least two people short. There are three Class V counties who are better staffed than most Juab County departments. Every department is trying to be as efficient and effective with what we have. The County is growing, and the growth is coming. The county cannot remain on a budget that is 30 years old and provide the needed services.

John Phillipsen expressed concerns with the county putting funds into the state coffers. He stated his property tax has increased significantly. He expressed frustration with how large businesses are being valued. He asked the Commission to go after the businesses for their fair share of taxes. He stated he's tired of paying taxes. Chairman Palmer stated the state determines their value by being centrally assessed. Mr. Phillipsen stated the Commission needed to keep the money in the county and asked the Commissioners to reduce taxes.

Randy Lovell stated he is new to the area and shortly after coming, they were blasted with a high tax increase. He stated he spoke to the Assessor and he offered to come out. He expressed concerns with centrally assessed and stated the counties needed to get together and fight it. He expressed concerns about being on a fixed income and the economy. He inquired if the county is collecting the necessary impact fees on new subdivisions. He expressed concerns on retired citizens paying a full tax amount to school districts.

Ron Stepan stated he has researched the last three years of his taxes and stated the amounts he has paid. He states over the past six years the property tax increase has been 13%. He expressed confusion to the card that was sent out to the homeowners. Mr. Crippen explained the current tax rate and stated if they do nothing, the tax rate would go down next year. This hearing is to keep the rate the same. Mr. Stepan stated he is tired of the tax increases and everyone is struggling. He stated tax payers are required to tighten their belt and make their budgets work and he has to make cuts to make the budget work. He asked why the county doesn't have to tighten their belts and make the cuts to make it work. He is requesting to not have a tax increase and to give tax payers a break.

Chairman Palmer asked where Mr. Stepan would like them to cut. Mr. Stepan stated he doesn't know the county's budget, so he cannot speak as to where to cut. He is requesting they look at their budget and cut where they can.

Paul Harmon stated the first place they could cut is the Sheriff's Department. He stated there were two to three deputies just standing around and that was an area they could cut. Chairman Palmer stated he asked them to be there. Mr. Harmon stated they could cut.

Brayden Kay inquired if anyone was opposed to him speaking him again. He addressed Mr. Harmon's comment regarding the Sheriff's Office and stated he was a big advocate for the Sheriff's Office. He stated they are underpaid and underappreciated. He addressed the issue with cutting deputies and the repercussions to citizens if they needed to call 911. He discussed

the higher demands put on emergency services due to the growth in the county. Mr. Kay stated he does not want his taxes to go up. He stated everyone made comments they did not want their taxes to go up. He stated they needed to know what they were talking about. He asked how many in attendance attended the school board public hearings because that is the majority of where the taxes go. He stated citizens needed to attend budget meetings for the county to see where the funds go and see what could be cut. Mr. Kay stated citizens needed to know what was being cut and why they wanted it cut. He was thankful for all the deputies that responded to assist his family. He asked if the taxpayers wanted their law enforcement in older vehicles or were they willing to pay for vehicle maintenance on older vehicles. He stated there is a lot of rhyme and reason to what the Commission has to do.

Mr. Kay stated he is not justifying a property tax increase. However, he stated the costs for the grocery store increased for him and it has for all of the deputies also. He stated the county has increased costs as well as taxpayers. Mr. Kay stated he was not aware of the situation with Six Counties and the Senior Meals on Wheels program. He asked those present how many wanted to see the seniors to still their meals. He stated someone has to pay for it because Six Counties was not paying anymore. He stated taxpayers needed to know what was going on and who was going to pay for this stuff.

Mr. Kay stated there has been a lot of discussion on the tax breaks for big businesses. He discussed the jobs that these businesses bring in. He stated those employees shop at our stores and gas stations. Mr. Kay inquired about an advisory board for the Commission that could have some input. He also inquired why there are only three Commissioners versus five. Commissioner Painter answered that question and stated the process to change that.

Mr. Kay expressed appreciation to the Commission, to the Sheriff's Office and to EMS. He stated everyone is here because they feel the frustration, but he stated they have to make sure there is actually something that can be done. He stated the Commission cannot dictate whether they pay for fuel or not.

Mr. Crippen stated there is a budget hearing every year and the public is welcome to attend. He stated he thought the date was December 9<sup>th</sup>, but he will confirm the date.

Natalie Jacobson inquired as to why the Sheriff's deputies get paid less than the city police officers. Mr. Crippen stated Nephi City budgets are different than county and Nephi City receives more revenue and more funds than the county does.

A taxpayer inquired if the municipalities outside of Nephi pay the county for law enforcement services. Mr. Crippen stated some of those municipalities contribute small amounts. They stated maybe that should be required. Mr. Crippen stated the county is required to provide law enforcement services, but it is not mandated that municipalities contribute.

Richard Hansen stated to the Commission that the bottom line was are they going to charge the citizens more for taxes or are they going to delay the decision. He asked if the Commission was going to go to the state and request to keep more money. Chairman Palmer stated he is in favor of the increase. Mr. Hansen stated he knows how hard it is to manage the budget.

Chairman Palmer stated they are requested to keep the rate the same, not increase it. Mr. Hansen expressed concerns for the individuals on a fixed income. He stated government should represent the people and not government and if that means they need to make cuts, then they should. He was asked what he would cut. He stated he did not agree with percentage increase for employees. Chairman Palmer stated they gave a fixed amount as a raise last year.

Mr. Hansen stated the problem they face is being able to pay the taxes. He stated the Commission needed to work hard to keep the tax rate down. Chairman Palmer asked Mr. Hansen if he was happy with his taxes and if they went down or up. Mr. Hansen stated he thought they went down about \$40. Mr. Buck stated his taxes went down \$350 this year. Discussion on centrally assessed and the tax rate for the new year.

Steven Jones stated centrally assessed is the elephant in the room and work has been done on that. He stated the businesses involved with the CRAs are not the problem. The problem is the large data centers up north in areas that don't need the tax breaks and the state keeps giving it to them. That has to stop. Mr. Jones encouraged the Commission to keep after the state.

Rodney Phillipsen stated he would rather see the county increase the sales tax instead of increasing the tax rates for the citizens. He stated the sales tax could be increased on several things and reduced from items like heat and food. He stated he appreciated the Commission.

Ellen Gatlan stood and stated she is the president of the Senior Citizens. She stated they are currently operating with no budget. She stated they have really good cooks and they appreciated them. She described activities they do. She encouraged the Commission to help the Senior program out and give them budget for their activities. She stated lots of people depend on the Meals on Wheels program.

Doran Kay asked everyone in attendance to think about what had transpired this evening and to think about their first amendment rights to speak freely. He thanked everyone for their civility and speaking in a respectful manner. He stated he appreciated the Commission and the presence of the law enforcement officers at the meeting. He stated he appreciated the other elected officials for the county. He stated it is an opportunity for everyone to enjoy the freedoms that they have. He discussed the hardship facing everyone with inflation. He stated some have the authority to give raises to people and some don't have the authority to give raises. He stated he trusts the Commission will take that into consideration. He discussed the property he farms and owns and that it doesn't not qualify for green belt. He stated the tax on the smaller piece is higher than the one that is bigger and qualifies for green belt. He asked the Assessor to consider looking into these.

Chairman Palmer thanked everyone for coming out and stated there were handouts if anyone wanted one. Meeting adjourned.

ATTEST: Tanielle Callaway  
Tanielle Callaway  
Juab County Clerk/Auditor

APPROVED: Marty Palmer  
Marty Palmer  
Commission Chair