



GRAND COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

**Grand County Commission Chambers
Hybrid virtual participation on Zoom
Moab, Utah**

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MINUTES 4 February 2025

The Grand County Board of Equalization met in a regular meeting on February 4th, 2024. The meeting was held in-person in the Grand County Commission Chambers, with hybrid virtual participation also available via Zoom. It was also broadcast and saved on YouTube. Attending the meeting in-person was Commission Chair Bill Winfield, Vice-Chair Melodie McCandless and Commissioners Mary McGann, Jacques Hadler, Mike McCurdy, Trisha Hedin, and Brian Martinez. Also attending in-person were Clerk/Auditor Gabriel Woytek, County Attorney Stephen Stocks, and Commission Administrator Mark Tyner.

Chair Winfield called the meeting to order at 4:00 p.m.

Citizens to be Heard (none at this time)

Commission Member Disclosures (none at this time)

Approval Of Minutes

1. Board of Equalization Draft Minutes from December 17th, 2024

Motion by Commissioner McGann to approve the minutes as presented

Motion seconded by Commissioner Hadler

Motion passes 7-0

General Business - Action Items - Discussion and Consideration of Approval

2. Consideration to accept late Property Valuation Appeal for Parcel 09-0000-0399

Presentation

Clerk Woytek explained that the Board of Equalization has the authority to accept late appeal applications and subsequently hear them, as is proposed in the action item that follows.

The property owner of the referenced parcel explained life hardships that they experienced which prevented them from submitting an appeal within the designated timeframe, which included a divorce and subsequent relocation.

Attorney Stocks advised the Commission to consider whether the reasons offered for the late appeal constituted extraordinary and unanticipated circumstances, and recommended that they not be considered as such.

Motion by Commissioner Hedin to approve consideration of a late appeal for Parcel 09-0000-0399

Motion seconded by Commissioner Hadler

Discussion

Clarification made the acceptance of this late appeal and subsequent local denial would allow the property owner to forward their appeal to the State Tax Commission.

Motion passes 7-0

3. Consideration of Property Valuation Appeal for Parcel 09-0000-0399

Presentation

Evidence was submitted timely by both the Assessor and the appellant, five days prior to this scheduled hearing, and included in the agenda packet. The Assessor's valuation of \$297,250 of this vacant 5-acre parcel is being appealed, with the appellant stating that the current market value should be \$119,340.

The nature of this appeal is identical to several other BOE appeals from Castle Valley, for which the Assessor's valuation was sustained by the BOE for the 2024 tax year. 14 of those appeals have been subsequently forwarded to the State Tax Commission. If the BOE remains consistent in this determination, the property owner will have 30 days to forward their appeal to the USTC. Utah State Code 59-2-1004(10) states that if any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the Utah State Tax Commission as described in Section 59-2-1006.

Motion by Commissioner Hadler to deny the property valuation appeal for Parcel 09-0000-0399

Motion seconded by Commissioner Hedin

Discussion (none at this time)

Motion passes 7-0

Chair Winfield adjourned the meeting at 4:17 p.m.

Bill Winfield
Chair, Grand County Board of Equalization

Gabriel Woytek
Grand County Clerk/Auditor