



GRAND COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

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

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MINUTES 17 December 2024

The Grand County Board of Equalization met in a regular meeting on December 17th, 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 Jacques Hadler and Commissioners Mary McGann, Bill Winfield and Mike McCurdy, Trisha Hedin, and Evan Clapper. Also attending in-person were Clerk/Auditor Gabriel Woytek and County Attorney Stephen Stocks. Vice-Chair Kevin Walker was in attendance virtually.

Chair Hadler 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 3rd, 2024

Motion by Commissioner McGann to approve the minutes, as presented

Motion seconded by Commissioner Hedin

Motion passes 7-0

General Business - Action Items - Discussion and Consideration of Approval

2. Approval of Board of Equalization Hearing Officer Recommendations

Presentation

Clerk/Auditor Woytek described this third round of appeal determinations for the 2024 tax year that were not ready for approval at the previous two BOE meetings held on November 1st and December 3rd. As with the previous rounds of appeal determinations approved, Randy Kelly was the hearing officer representing Grand County. The recommended changes from the 2024 Board of Equalization (BOE) hearings for this round of appeals resulted in a decrease in total Market Value of \$431,531. County-wide Taxable Values decreased by \$452,265. Based on the certified tax rate of .002077 (General Operations, Library, Multicounty Assessing and Collection, County Assessing and Collecting) the recommended changes decrease total tax dollars for Grand County in the amount of \$1,442.13 for this round of appeals. While technically a decrease in

taxable valuation, certified tax rates are calculated using adjustments for average BOE decreases, collection rates, and new growth values. BOE adjustments generally reflect only minor changes in property tax revenue to the county. In aggregate, the total impact to tax revenue as a result all rounds of appeal determination approvals is \$101,432.74 (\$1,442.13 being considered in this meeting + \$56,981.76 approved on December 3 + \$43,008.85 approved on November 1).

Motion by Commissioner Clapper to approve the proposed Board of Equalization Hearing Officer recommendations resulting from taxpayer valuation appeals during the 2024 Board of Equalization.

Motion seconded by Commissioner Winfield

Discussion (none at this time)

Motion passes 7-0

Chair Hadler adjourned the meeting at 4:03 p.m.

Jacques Hadler
Chair, Grand County Board of Equalization

Gabriel Woytek
Grand County Clerk/Auditor