

Minutes of the Taxing Entity Committee Meeting, April 30, 2025 at 10:00 a.m., at the Riverdale City Community Center., 4360 Parker Drive Riverdale City, Weber County, Utah.

**Present:** Braden Mitchell, Riverdale Mayor  
Steve Brooks, Riverdale City Administrator  
Brandon Cooper, Riverdale City  
Steffani Ebert, Weber County  
Scott Parke, Weber County  
Paul Widdison, Weber School District  
Doug Hurst, Weber School District  
Kevin Hall, Special Service Districts  
Scott Jones, Utah State Board of Education  
Camille Cook, Sewer District  
Brock Mitchell, Weber School District  
Adam Long, RDA Attorney  
Michelle Marigoni, Riverdale City Recorder

10:00 a.m. – Taxing Entity Committee Meeting

**A. Welcome & Introductions** (Brandon Cooper)

**B. Appointment of new Chair & Vice Chair** (Brandon Cooper)

1. Chair
  2. Vice Chair
- (New Chairperson conducts remainder of meeting)

**MOTION:** Steve Brooks moved to nominate Braden Mitchell as Chair. Paul Widdison seconded the motion, which passed unanimously in favor.

The appointment of a Vice Chair was tabled.

**C. Consideration of Minutes**

**Consideration of minutes from the September 26, 2019 meeting**

**MOTION:** Paul Widdison moved to approve the minutes from the September 26, 2019 meeting. Steve Brooks seconded the motion, which passed unanimously in favor.

**D. Agency Overview** (Brandon Cooper)

**Current status of all project areas**

Mr. Cooper reported that the West Bench is the only current RDA and has been triggered. No other RDAs are currently collecting.

**E. TEC Board Business**

**Review of proposed Amended West Bench RDA Project Area & Budget**

Brandon Cooper presented a slide deck reviewing the history and current status of the West Bench RDA project area. The existing RDA has a \$9 million tax increment cap, with 100% participation from all taxing entities. Due to COVID-19, the project area was extended to a 17-year timeline to trigger no later than 2025. The Agency informed the County of the 2025 trigger date in August 2024.

Projects identified include:

- America First Credit Union (AFCU) headquarters and related development
- Housing
- Hospitality and retail

- Commercial office space

Mr. Cooper noted that none of these projects are currently feasible due to significant infrastructure limitations. He outlined infrastructure needs such as traffic improvements, underground utilities, power, and a proposed slip ramp in coordination with UDOT, as well as upgrades to the 1500 West/Riverdale Road intersection.

The Agency intends to accomplish the goals of the project by proposing two solutions:

- A new Community Reinvestment Area (CRA) for the land north of the current West Bench RDA project area (forthcoming)
- The current proposal of amending the West Bench RDA budget

The proposals are designed to comply with state statute (reviewed by RDA Attorney Adam Long) and aims to support the entire development area.

Proposed adjustments to the West Bench RDA include:

- Increasing the cap from \$9 million to \$51 million
  - Establishing an 80% participation rate over 22 years
  - Projecting a total private investment of \$950 million
- Braden Mitchell and Steve Brooks emphasized that AFCU has demonstrated strong commitment, including land acquisition, utility relocations, rezoning, and building permit activity. The project is considered "shovel ready."

Scott Parke questioned the proposed base year valuation of \$19 million, suggesting it should be \$40 million to match parcel data. Brandon Cooper responded that the difference in increment impact to the major entities was minor (about \$250,000) and chosen for simplicity. Parke expressed concern that an inaccurate base year could cause administrative complications, particularly with overlapping CRA boundaries.

Mr. Cooper acknowledged this and stated the Taxing Entity Committee (TEC) has authority to set the base year, and adjustments could be made to better align with county data.

Additional comments:

- Steffani Ebert noted changing the base year would not reduce existing taxes.
- Braden Mitchell added that with AFCU's projected \$1 billion investment, the base year value will have minimal long-term effect.
- All entities expect significant growth in tax increment collections.

Scott Parke stated that the Weber County Commissioners had instructed him to vote "no" on the proposal, as it does not align with the County's CRA policy. Other entities like CWSD and WSD have similar policies favoring 75% over 15 years participation. However:

- WSD clarified their policy is a guideline, not binding.
- Weber County policy allows for commissioner discretion on a case-by-case basis.

Steffani Ebert expressed that a lower participation percentage is more appealing to taxing entities. A school district representative asked if AFCU would relocate if the CRA was not approved. Mr. Cooper and Mr. Long clarified that while AFCU is unlikely to leave the city, the scope and quality of the development would be significantly reduced. Adam Long mentioned the "but for" principle, asking:

- Would the project happen but for the CRA?
- Would it happen at the desired scale?
- Is the benefit equal to or greater than the public cost?

Brandon Cooper stressed that tax increment financing is one of the few tools cities have left to influence long-term growth. Without it, development will proceed based solely on zoning and market forces, potentially in ways that do not benefit the broader Weber County community.

**Consideration and adoption of Resolution TEC 2025-01 approving the Amended West Bench RDA Project Area Budget (if all members are present)**

**Setting of date and time of second TEC Meeting, if necessary**

**F. Other Matters of Business**

- Mr. Cooper will email a draft resolution to each taxing entity to appoint its TEC representative (special districts based on position, not individual). Adam Long clarified that a formal resolution is not required—any written documentation is sufficient.
- A public hearing has been noticed for May 20 regarding the RDA.
- Mr. Cooper suggested the next TEC meeting should be held before May 20 if there are budget or substantive changes. Mr. Long stated he would prefer to know the TEC's position before budget discussions move forward.
- The committee discussed waving the 14-day requirement for a meeting, but Mayor Mitchell expressed concerns about rushing.

Steffani Ebert questioned the discrepancy in the tax increment cap mentioned in the public notice (\$24 million) versus the proposed resolution (\$51 million). She asked whether this could be misleading to the public. Adam Long responded that such discrepancies are not uncommon, but efforts should be made to ensure clarity at the public hearing.

- Brandon Cooper explained that while the formalized cap is \$51 million, discussions often use present-day dollar equivalents for clarity. Steffani Ebert suggested that the figures should be consistent across all materials.
- Brandon Cooper asked the TEC to evaluate the proposal on its merits, not solely against existing policies. Mayor Mitchell supported having policies to fall back on but emphasized the need for flexibility when a project presents a strong community benefit.

Next meeting - TBD

**G. Adjournment**

**MOTION:** Having no further business to discuss, Steve Brooks moved to adjourn. Paul Widdison seconded the motion, which passed unanimously in favor. The meeting adjourned at 11:04 am.