SECOND AMENDED AGENDA
COUNTY COUNCIL
Wednesday, December 3, 2025

NOTICE is hereby given that the Summit County Council will meet, on Wednesday, December 3, 2025, electronically, via Zoom, and at the anchor location of the Richins Building, 1885 W. Ute Blvd., Park City, UT 84098
(All times listed are general in nature, and are subject to change by the Board Chair)

To view Council meeting, live, visit the "Summit County, Utah" Facebook page.
OR
To participate in Council meeting: Join Zoom webinar: https://zoom.us/j/772302472
OR
To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472

3:30 PM Closed Session - Litigation (15 min); Property acquisition (40 min)

4:25 PM - Move to Council chambers (5 min)

4:30 PM Work Session
1. 4:30 PM - Pledge of Allegiance (5 min)
2. 4:35 PM - General budget discussions; Shayne Scott and Matt Leavitt (30 min)
   ManagerBudgetPresentationFY2026_Dec 3 Work Session.pdf

5:05 PM Convene as the Board of Equalization
1. 5:05 PM - Discussion and possible approval of Board of Equalization recommendations; Chase Black (10 min)
   BOE Adjustments Staff Report 2025.12.03.pdf
2. 5:15 PM - Discussion and approval or denial of Board of Equalization Late Appeal Requests submissions; Chase Black (15 min)
   BOE Late Appeals Staff Report 2025.12.03.pdf

Dismiss as the Board of Equalization

5:30 PM Consideration of Approval
1. 5:30 PM - Discussion and possible action regarding a discretionary tax abatement for Roger Sawyer, Parcel CHDR-9; Travis Lewis (5 min)
   Application for Discretionary Tax Abatement-Roger Sawyer.pdf
   Staff Report CHDR-9 Discretionary Abatement.pdf
2. 5:35 PM - Approval of Council Minutes dated October 2, 2025, and October 8, 2025 (5 min)
   SCC Draft Minutes 10-2-25.pdf
   SCC Draft Minutes 10-8-25.pdf
3. 5:40 PM - Council and Manager comments (10 min)

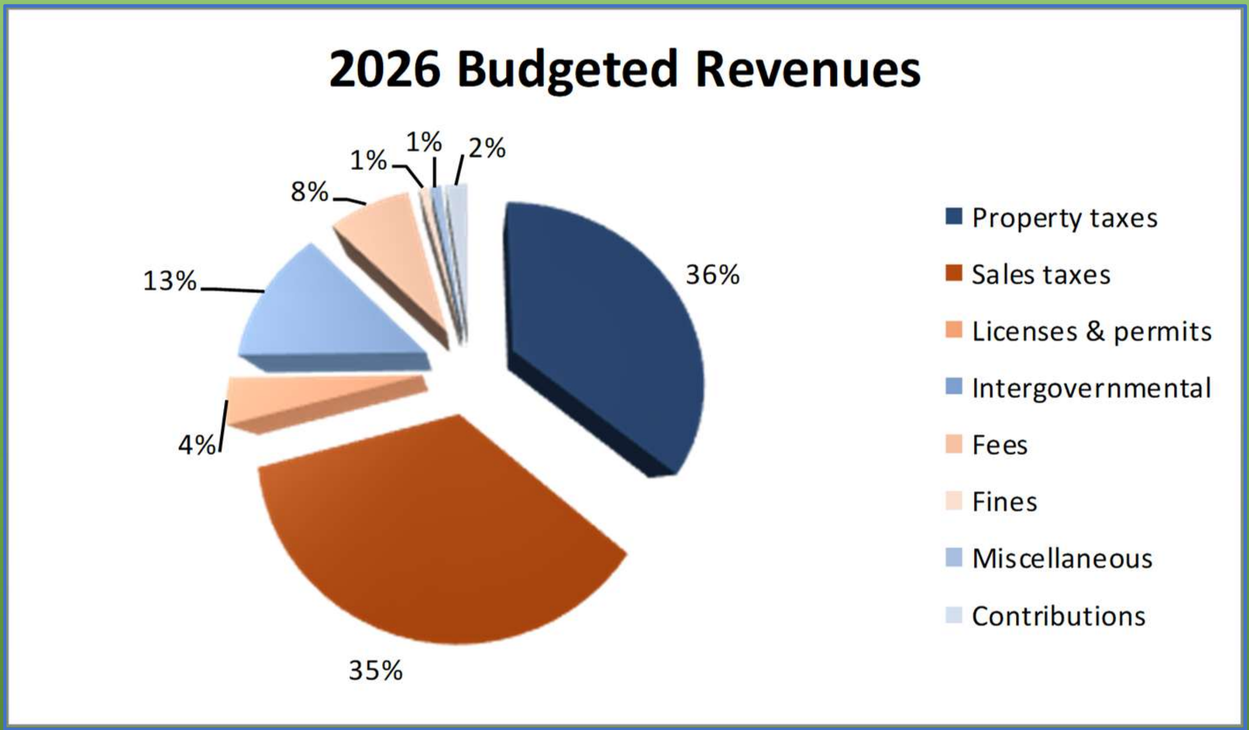
5:50 PM - Break (10 min)

2026 Budget Discussions

Summit County Utah

2026 Budget Discussions

2026 Budget Highlights -Revenues



- $100.1 million operating revenues
- No property tax increase (TNT) for County funds

2026 Budget – The "Good News"

- No recommendation for Truth in Taxation in any county fund
- Flat budget from Public Health
- Jail taking on the "Meals on Wheels" program through MAG
- Senior Services increase
- Service Area 8 Tax eliminated

2026 Budget – Service Area 8

- Tax eliminated for 2026
- Public Works Budget for Chalk Creek Road cut in half
- Fund balance in SA8 will pay for road work over the next few years
- Future maintenance to be assumed by Public Works Budget

2026 Budgeted Expenses

- Departments requested $109.7M estimated to fund County programs
  - Increase of $18.8M, or 20.8%
- Budget Committee worked with departments to recommend balanced budget
- Priority around balancing cost consciousness, continuity of programs and services, and respect for tax dollars.

2026 Budgeted Expenses

- Maintain County programs and service levels expected by the community
- Address deferred items from prior years
- Achieve Council objectives included in adopted Work Plan
  - Growth management & regional planning
  - Local housing choice
  - Transportation & traffic congestion
  - Environmental stewardship

Final Questions

- Council compensation

STAFF REPORT

TO:	Summit County Council
FROM:	Summit County Auditor Office
DATE:	December 03, 2025
RE:	Board of Equalization (BOE) Stipulations, Hearing Officer Decisions, & Exemption Recommendations

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<u>Actions Requested by Board of Equalization (BOE)</u>

See attached spreadsheet for parcels that have:

1) a hearing officer decision ready for ratification
2) reached a stipulation and ready for final approval OR
3) been recommended for primary exemption approval or denial.

A property with a "Significant Adjustment" is a valuation that differs from the original assessed value by at least 20% and $1,000,000. (UT Code 59-2-1004) These properties are highlighted on the spreadsheet in the MV Difference column. The property with a significant adjustment included herein is:

1.	0374540	GWLD-II-138-AM	4.	0277701	FHE-15
2.	0038079	HR-84	5.	0296156	CDE-27
3.	0527735	WPCV-4-18	6.	0429948	PROMR-1-7

Action Requested – for the parcels detailed in this packet and as the Board of Equalization (BOE):

1) Ratify the hearing officer decisions
2) Approve and sign the stipulations AND
3) Accept the primary exemption recommendations for approval or denial.

<u>"Stip or Hearing Info" Column Key</u>

- Date — indicates an appeal where a Zoom or in-person hearing has happened and the hearing officer has provided a decision
- Waived — indicates a hearing where the appellant waived their right to appearance, the hearing officer has reviewed the appeal file and has provided a decision
- Stipulation — indicates where the assessor and appellant have signed a stipulation agreement

Thank you for your time.

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Phone (435) 336-3254

2025 BOE Adjustments 12/03/2025

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
1	0162127	WA-10-1019	$ 298,094	$ 298,094	$ -	10/28/2025	Standard Hearing Decision – Notice of Valuation Value sustained
2	0231674	WA-3-310-A	$ 513,318	$ 420,000	$ (93,318)	10/28/2025	Standard Hearing Decision – Assessor adjustment sustained
3	0077473	NS-1102	$ 705,000	$ 705,000	$ -	10/28/2025	Standard Hearing Decision – Hearing Officer adjustment granted
4	0077580	NS-1103-C	$ 1,159,864	$ 559,100	$ (600,764)	10/28/2025	Standard Hearing Decision – Hearing Officer adjustment granted
5	0077630	NS-1108	$ 1,442,975	$ 1,442,975	$ -	10/28/2025	Standard Hearing Decision – Hearing Officer adjustment granted
6	0077671	NS-1110	$ 1,280,000	$ 1,280,000	$ -	10/28/2025	Standard Hearing Decision – Hearing Officer adjustment granted
7	0077689	NS-1111	$ 1,110,000	$ 1,110,000	$ -	10/28/2025	Standard Hearing Decision – Hearing Officer adjustment granted
8	0470996	DMLC-7118-AM-RE	$ 2,499,840	$ 2,400,000	$ (99,840)	10/28/2025	Standard Hearing Decision – Assessor adjustment sustained
9	0506936	CWPC-3D-146-B	$ 5,288,052	$ 5,288,052	$ -	11/4/2025	Standard Hearing Decision – Notice of Valuation Value sustained
10	0361364	CWPC-II-53-AM	$ 6,963,234	$ 6,963,234	$ -	11/4/2025	Standard Hearing Decision – Notice of Valuation Value sustained
11	0164008	WA-2-4	$ 590,164	$ 575,000	$ (15,164)	11/4/2025	Standard Hearing Decision – Hearing Officer adjustment granted
12	0419162	ESCLAL-201-AM	$ 2,430,000	$ 2,430,000	$ -	11/4/2025	Standard Hearing Decision – Notice of Valuation Value sustained
13	0276984	ELK-4-1903	$ 939,918	$ 825,000	$ (114,918)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
14	0374532	GWLD-II-137-AM	$ 5,315,031	$ 4,720,000	$ (595,031)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
15	0374540	GWLD-II-138-AM	$ 7,266,370	$ 5,635,000	$ (1,631,370)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
16	0267124	OAKS-61	$ 5,216,091	$ 4,400,000	$ (816,091)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
17	0267314	OAKS-80	$ 5,695,763	$ 4,900,000	$ (795,763)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
18	0267348	OAKS-83	$ 5,228,863	$ 4,555,000	$ (673,863)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
19	0267421	OAKS-91	$ 4,197,118	$ 4,100,000	$ (97,118)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
20	0267447	OAKS-93	$ 4,654,365	$ 4,605,000	$ (49,365)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
21	0311138	PB-PR-57	$ 2,211,134	$ 2,110,000	$ (101,134)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
22	0485875	PNW-1-10	$ 3,257,830	$ 2,800,000	$ (457,830)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
23	0267488	OAKS-97	$ 4,185,828	$ 3,915,000	$ (270,828)	Waived	Waiver of Appearance Hearing Decision – Assessor adjustment sustained
24	0295760	CDW-18	$ 4,622,389	$ 3,764,250	$ (858,139)	Stipulation	
25	0336903	CEM-1-39-AM	$ 2,602,649	$ 1,896,750	$ (705,899)	Stipulation	
26	0494415	CT-22-VAC	$ 150,000	$ 33,978	$ (116,022)	Stipulation	
27	0227276	ENC-5	$ 2,420,600	$ 2,247,700	$ (172,900)	Stipulation	
28	0038079	HR-84	$ 6,263,801	$ 5,000,000	$ (1,263,801)	Stipulation	
29	0412522	HSD-25	$ 3,657,541	$ 3,290,000	$ (367,541)	Stipulation	
30	0213458	LLC-II-101	$ 806,520	$ 640,000	$ (166,520)	Stipulation	
31	0453322	LWPCRS-4909-AM	$ 1,248,500	$ 1,203,333	$ (45,167)	Stipulation	
32	0271266	MCER-303-403	$ 4,021,200	$ 3,102,000	$ (919,200)	Stipulation	
33	0191753	MW-1-12-13	$ 2,050,020	$ 1,500,000	$ (550,020)	Stipulation	
34	0033567	PAC-4-AM	$ 1,041,880	$ 883,890	$ (157,990)	Stipulation	
35	0217798	PCL-2	$ 3,337,200	$ 3,000,000	$ (337,200)	Stipulation	
36	0256200	PI-I-29	$ 662,015	$ 601,835	$ (60,180)	Stipulation	
37	0521535	PINPS-R-2	$ 2,931,829	$ 2,190,000	$ (741,829)	Stipulation	

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
38	0333348	PNCR-C-8	$ 601,440	$ 601,440	$ -	Stipulation	
39	0491795	PNW-2-31	$ 3,354,588	$ 2,979,000	$ (375,588)	Stipulation	
40	0414254	PRESRV-2-22	$ 5,960,767	$ 5,060,000	$ (900,767)	Stipulation	
41	0202568	SDL-A-4	$ 1,920,300	$ 1,617,000	$ (303,300)	Stipulation	
42	0139117	SG-C-56-56A	$ 1,055,490	$ 942,000	$ (113,490)	Stipulation	
43	0029797	SMH-H	$ 1,736,000	$ 1,150,000	$ (586,000)	Stipulation	
44	0192389	WD-II-5-31	$ 1,620,000	$ 1,150,000	$ (470,000)	Stipulation	
45	0527735	WPCV-4-18	$ 5,202,960	$ 2,143,750	$ (3,059,210)	Stipulation	
46	0359392	BHWKS-2-95	$ 1,214,323	$ 1,142,830	$ (71,493)	Stipulation	
47	0277701	FHE-15	$ 4,887,193	$ 3,825,000	$ (1,062,193)	Stipulation	
48	0185615	JR-49	$ 1,569,925	$ 1,300,000	$ (269,925)	Stipulation	
49	0381909	CCRK-L-25	$ 385,200	$ 343,050	$ (42,150)	Stipulation	
50	0036446	3K-2-D	$ 1,605,310	$ 1,251,140	$ (354,170)	Stipulation	
51	0113690	CD-689	$ 13,809,822	$ 13,326,175	$ (483,647)	Stipulation	
52	0126791	CD-743	$ 12,909,847	$ 12,888,152	$ (21,695)	Stipulation	
53	0127351	CD-764-9	$ 973,435	$ 973,435	$ -	Stipulation	
54	0296156	CDE-27	$ 4,603,244	$ 3,360,000	$ (1,243,244)	Stipulation	
55	0305874	EKH-C-5	$ 2,473,292	$ 1,800,000	$ (673,292)	Stipulation	
56	0185177	JR-5	$ 1,476,620	$ 875,000	$ (601,620)	Stipulation	
57	0185201	JR-8	$ 1,651,973	$ 1,462,000	$ (189,973)	Stipulation	
58	0233928	JR-A-1016	$ 1,416,674	$ 1,236,667	$ (180,007)	Stipulation	
59	0213490	LLC-II-208	$ 1,863,080	$ 958,000	$ (905,080)	Stipulation	
60	0025399	PD-11-B-AM	$ 1,741,920	$ 1,375,200	$ (366,720)	Stipulation	
61	0039432	PKM-2-61	$ 2,049,450	$ 1,750,000	$ (299,450)	Stipulation	
62	0429948	PROMR-1-7	$ 6,780,824	$ 5,395,000	$ (1,385,824)	Stipulation	
63	0205686	PWV-D-60	$ 2,030,040	$ 1,750,000	$ (280,040)	Stipulation	
64	0027668	SA-284	$ 2,123,325	$ 1,860,000	$ (263,325)	Stipulation	
65	0494624	SCVC-17	$ 295,800	$ 4,284	$ (291,516)		This parcel is a park / green space parcel with no building right associated with it per the Summit County Recorder. Therefore make adjustment to open space value for 2025.
66	0431951	ALLC-512-1AM	$ 3,913,800	$ 3,913,800	$ -		Primary Exemption Granted
67	0423339	BB-61	$ 2,395,474	$ 2,395,474	$ -		Primary Exemption Granted
68	0346845	BHVS-59	$ 1,464,517	$ 1,464,517	$ -		Primary Exemption Granted
69	0520486	CCAN-3-AM	$ 935,559	$ 935,559	$ -		Primary Exemption Granted
70	0200687	CCR-10	$ 3,330,876	$ 3,330,876	$ -		Primary Exemption Granted
71	0103519	CD-202	$ 1,618,983	$ 1,618,983	$ -		Primary Exemption Granted
72	0232888	CHDR-9	$ 498,177	$ 498,177	$ -		Primary Exemption Granted
73	0440867	CLJR-2-72	$ 1,224,500	$ 1,224,500	$ -		Primary Exemption Granted
74	0357636	CRQJ-65-AM	$ 1,227,431	$ 1,227,431	$ -		Primary Exemption Granted
75	0500457	DR-1-111	$ 384,960	$ 384,960	$ -		Primary Exemption Granted

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
76	0522970	ESSCVC-115	$ 288,745	$ 288,745	$ -		Primary Exemption Granted
77	0522622	ESSCVC-80-AM	$ 970,526	$ 970,526	$ -		Primary Exemption Granted
78	0522677	ESSCVC-85-AM	$ 1,056,888	$ 1,056,888	$ -		Primary Exemption Granted
79	0292965	FHE-II-53	$ 5,371,184	$ 5,371,184	$ -		Primary Exemption Granted
80	0140503	FM-B-18	$ 781,507	$ 781,507	$ -		Primary Exemption Granted
81	0372346	GWLD-50	$ 5,664,346	$ 5,664,346	$ -		Primary Exemption Granted
82	0132344	HE-A-335-A	$ 1,355,060	$ 1,355,060	$ -		Primary Exemption Granted
83	0038210	HR-97	$ 4,265,802	$ 4,265,802	$ -		Primary Exemption Granted
84	0412381	HSD-11	$ 3,816,421	$ 3,816,421	$ -		Primary Exemption Granted
85	0212948	IRH-A-9	$ 521,020	$ 521,020	$ -		Primary Exemption Granted
86	0116560	KE-A-4	$ 1,119,919	$ 1,119,919	$ -		Primary Exemption Granted
87	0012561	KT-3-F	$ 721,089	$ 721,089	$ -		Primary Exemption Granted
88	0389431	LVE-8	$ 1,131,745	$ 1,131,745	$ -		Primary Exemption Granted
89	0265615	ME-1A-35	$ 4,246,415	$ 4,246,415	$ -		Primary Exemption Granted
90	0488526	MISTYM-6	$ 1,686,247	$ 1,686,247	$ -		Primary Exemption Granted
91	0390785	NBF-71	$ 667,298	$ 667,298	$ -		Primary Exemption Granted
92	0228563	NC-308	$ 436,800	$ 436,800	$ -		Primary Exemption Granted
93	0274385	NS-1114-A-1	$ 346,309	$ 346,309	$ -		Primary Exemption Granted
94	0233308	NS-125-B-1	$ 944,521	$ 944,521	$ -		Primary Exemption Granted
95	0082846	NS-393	$ 998,488	$ 998,488	$ -		Primary Exemption Granted
96	0088017	NS-774	$ 660,554	$ 660,554	$ -		Primary Exemption Granted. 3 acres were removed from greenbelt. While the market value remains unchanged, the use value and tax amount has been updated for the 2025 tax year.
97	0272264	NSS-B-36	$ 1,589,683	$ 1,589,683	$ -		Primary Exemption Granted
98	0507016	OT-255-A-LLA-A	$ 3,994,704	$ 3,994,704	$ -		Primary Exemption Granted
99	0015069	OT-63-B	$ 391,917	$ 391,917	$ -		Primary Exemption Granted
100	0183966	PB-4-187	$ 1,446,954	$ 1,446,954	$ -		Primary Exemption Granted
101	0514713	PCH-2-201	$ 2,719,071	$ 2,719,071	$ -		Primary Exemption Granted
102	0145601	PI-8	$ 444,600	$ 444,600	$ -		Primary Exemption Granted
103	0040711	PKM-5-30	$ 1,804,710	$ 1,804,710	$ -		Primary Exemption Granted
104	0436257	PRKWDP-804-AM	$ 8,892,000	$ 8,892,000	$ -		Primary Exemption Granted
105	0047898	PSC-719	$ 315,040	$ 315,040	$ -		Primary Exemption Granted
106	0483653	RCS-2C-5	$ 1,420,997	$ 1,420,997	$ -		Primary Exemption Granted
107	0481145	ROCK-1-AM	$ 916,323	$ 916,323	$ -		Primary Exemption Granted
108	0377998	RPL-IV-195	$ 2,293,682	$ 2,293,682	$ -		Primary Exemption Granted
109	0212419	RP-T-41	$ 1,570,140	$ 1,570,140	$ -		Primary Exemption Granted
110	0378467	RRH-14	$ 5,086,612	$ 5,086,612	$ -		Primary Exemption Granted
111	0411367	SGNH-15	$ 3,923,464	$ 3,923,464	$ -		Primary Exemption Granted
112	0411490	SGNH-28	$ 4,527,392	$ 4,527,392	$ -		Primary Exemption Granted
113	0137475	SL-B-104	$ 3,435,741	$ 3,435,741	$ -		Primary Exemption Granted

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
114	0128615	SL-D-205	$ 1,625,781	$ 1,625,781	$ -		Primary Exemption Granted
115	0226674	SPM-15	$ 771,641	$ 771,641	$ -		Primary Exemption Granted
116	0236590	SS-145-D-1	$ 798,742	$ 798,742	$ -		Primary Exemption Granted
117	0412274	SS-145-I-1	$ 1,231,324	$ 1,231,324	$ -		Primary Exemption Granted
118	0525373	STRS-2-213	$ 1,062,678	$ 1,062,678	$ -		Primary Exemption Granted
119	0444768	SUM-39	$ 4,058,251	$ 4,058,251	$ -		Primary Exemption Granted
120	0050934	TH-2-17	$ 2,979,396	$ 2,979,396	$ -		Primary Exemption Granted
121	0051866	TH-56	$ 1,933,548	$ 1,933,548	$ -		Primary Exemption Granted
122	0059190	TL-1-44	$ 1,370,142	$ 1,370,142	$ -		Primary Exemption Granted
123	0060115	TL-3-A-318	$ 1,004,358	$ 1,004,358	$ -		Primary Exemption Granted
124	0288138	WA-20-47	$ 1,113,291	$ 1,113,291	$ -		Primary Exemption Granted
125	0332829	WDCS-B-11	$ 2,015,138	$ 2,015,138	$ -		Primary Exemption Granted
126	0359772	BHWKS-2-133	$ 1,191,800	$ 1,191,800	$ -		Primary Exepmtion Granted
127	0069124	SU-M-2-30	$ 348,434	$ 348,434	$ -		Primary Exemption Granted
				TOTAL	**$ (27,668,524)**		

STAFF REPORT

TO: Summit County Council

FROM: Summit County Auditor Office

DATE: December 03, 2025

RE: Board of Equalization (BOE) Late Appeal Requests Recommendations

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Summary

Property owners can appeal the market value of their property every year if they disagree with the assessed value. The law puts the responsibility on the property owner to file the appeal by the statutory deadline. The deadline for filing an appeal is generally September 15th [Utah Code § 59-2-1004(3)]. The Auditor's office mailed out Notice of Valuation and Tax Changes (NOV) on 7/22/2025, meeting statutory deadline to mail them and notification requirements (Utah Code § 59-2-919.1). This gives the postal service 10 days to deliver NOV's to property owners, and a property owner has a 45-day period to review the notice and file an appeal if they choose. The NOV explains the assessed value, the proposed tax amount, the deadline to file an appeal for that year, and provides filing instructions. Deadline dates are set by statute and do not change from year to year, so a property owner should expect to receive the valuation notice by the end of July. If they have not received an NOV, they can contact the County for a copy or obtain a copy online.

If a property owner misses the deadline to appeal, they can submit a late appeal form requesting the local Board of Equalization (BOE) to reconvene. The Utah State Tax Commission (USTC) permits the BOE to reconvene and file a late appeal, an extension of the appeal deadline to March 31st of the following year, under limited circumstances and if certain requirements have been met (Utah Code § 59-2-1004 and Utah Administrative Rule R884-24P-66). Each of the circumstances set out in Rule 66 are listed on the Late Appeal Request form with a check box for property owners to indicate which of the circumstances apply and provide details/documentation. They are listed as follows:

- **Notification** – the county did not comply with the notification requirements of Utah Code § 59-2-919.1
- **Medical Emergency** – the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the

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property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal

- **Death of owner or immediate family member** – the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal
- **Extraordinary and unanticipated circumstance** – including documentation to verify; the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal
- **Factual Error** – an error that is objectively verifiable without the exercise of discretion, opinion, or judgment; the existence of which is recognized by the taxpayer and the county assessor

If the property owner circumstances did not allow a reasonable opportunity to file an appeal prior to the deadline and/or the account contains a factual error, a late appeal could be accepted, filed, and processed. Late appeal requests for 2025 appeals will not be accepted after March 31, 2026.

Utah Administrative Rule R884-24P-66(13) states: "A county BOE shall make a determination as to whether to accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period. A county BOE shall prepare its decision in writing, stating the reasons and statutory basis for the decision."

If the property owner disagrees with the county BOE decision, they can appeal the decision to the State Tax Commission.

The USTC requires a local decision to be made whether to accept or deny a late appeal. The Auditor's office reviews the Late Appeal Requests upon submission and if the request requires further verifications, the Auditors will coordinate with the Assessor's or Recorder's offices. In the end, the Auditor makes a recommendation to the BOE for review and final determination. The requests that have been filed to date, notes about the request, and the Auditor's recommendations are attached below. Please see the "Action" column that indicates the Auditor's recommendation for action on each late appeal request.

Thank you for your time.

Acct #	Parcel ID	Date Submitted	Circumstance	Action	Explanation
0245120	RCC-1B-B-118	10/21/2025	Extraordinary and unanticipated circumstances	**Deny**	The owner states his Extraordinary and unantipated circumstance was key pricing information supporting a lower market value on the subject property recently becoming available. This is not an acceptable reason to accept this late appeal. The appellant should have filed an appeal on or before 09/15/2025. Law puts the responsibility on the property owner to file the appeal by the statutory deadline. Not having certain sales information until after the deadline is not an extraordinary and unanticipated circumstance that would have prevented the Taxpayer from filing a timely appeal.
0259972	CHC-213	10/21/2025	Extraordinary and unanticipated circumstances	**Deny**	The owner states his Extraordinary and unantipated circumstance was key pricing information supporting a lower market value on the subject property recently becoming available. This is not an acceptable reason to accept this late appeal. The appellant should have filed an appeal on or before 09/15/2025. Law puts the responsibility on the property owner to file the appeal by the statutory deadline. Not having certain sales information until after the deadline is not an extraordinary and unanticipated circumstance that would have prevented the Taxpayer from filing a timely appeal.
0193528	AF-14	10/28/2025	Medical Emergency AND Extraordinary and unanticipated circumstance AND Factual Error in the County's Records	**Accept**	The owner's Power of Attorney (POA), Ronda Love, submitted the request and identified a Medical Emergency and subsequently, Extraordinary and Unanticipated circumstance/Factual Error as the reason to accept this late appeal. The owner suffered a stroke on 07/19/2025. She was hospitalized through 08/01/2025, then afterwards had additional hospitalization, which led to admittance to a memory care facility on 10/13/2025. The length of this circumstance began prior to the BOE appeal period and extended past the end of it. There is no co-owner of the subject that could have filed an appeal. On 12/07/2022 the address of record was changed so notices went to Angela Duricy. Ronda reported that Angela was the property owner's bookkeeper, but she has moved out of state and stopped working for the property owner. Ronda's best estimation of when this happened was in 2023 or early 2024 because when she took over as the POA, the 2024 taxes were unpaid. The delinquent taxes were paid current on 10/08/2025. We recommend accepting this late appeal due to the owner being unable to file the appeal timely, the time and length of her circumstance before and after the appeal filing period, and no co-owner to file an appeal in the owner's stead during the appeal period.
0297600	PC-464-A-3	11/3/2025	Medical Emergency	**Deny**	The owner states his medical emergency was the discovery of a cancerous tumor and subsequent surgery to remove it. The initial examination and start of the medical emergency was 08/07/2025 and he notes that it ended 09/29/2025, the date of the surgery. The appeal period began 08/01/2025 and ended 09/15/2025, starting 7 days before the situation began for them. No hospitalization was required as the surgery was outpatient surgery. Although this is a very stressful and difficult circumstance, the owner did receive and review their NOV prior to discovery of the medical situation. The owner stated on the Late Appeal Form, "I misread the amount and thought there was no change in tax due." Additionally, there is a joint owner on the subject property, his wife Joy. He states Joy was unable to file an appeal timely because she had to drive him to surgery, schedule an anesthesia visit on 09/11/2025, and schedule blood tests prior to surgery. Note that the property owner, specifically Joy, filed an appeal in 2023. We recommend Denying this Late Appeal request due to: (1) the medical emergency beginning after the start of the appeal period, (2) the property owner confirming the NOV was received and reviewed, and (3) a joint owner, Joy, could have filed the appeal as they did in 2023. In our opinion there was a sufficient opportunity for at least one of the property owners to appeal prior to the statutory deadline.
0458271	FLGSF-408	11/19/2025	Factual Error in the County's Records	**Deny**	The owner selected Factual Error as being the reason for accepting their late appeal. The owner states they never received their NOV. The county complied with the notification requirements to mail the NOV to the address of record for this property. Additionally, deadline dates are set by statute and do not change from year to year, so a property owner should expect to receive the NOV by the end of July. The property owner did file an appeal in 2024, thus met the appeal submission deadline last year. If they had not received an NOV, they could contact the County for a copy or obtain a copy online. They confirmed their address, and this is where the NOV was sent. This does not warrant accepting this late appeal. Although the owner marked Factual Error as well, an error was not specified by the owner and the Assessor's office does not agree that there is a factual error.

BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH

DECISION REGARDING LATE-FILED APPEAL REQUEST

This matter came before the Board of Equalization of Summit County (the "Board") on a request by taxpayer, PHILLIP J & DEBORAH K SCHOEPKE, TRUSTEES (“Taxpayer”) for the Board to accept Taxpayer’s late filed appeal.

The Board was represented by Dave Thomas, Chief Deputy County Attorney. The Auditor’s Office, acting as Clerk of the Board (the “Clerk”), was represented by Chase Black, Chief Deputy Auditor.

A summary of the Taxpayer request and recommendation for action was presented to and discussed by the Board. Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on December 3, 2025, adopting a motion to DENY the Taxpayer’s request that the Board accept Taxpayer’s late filed appeal, with the decision to become final following the adoption of this written decision. In support of that decision, the Board adopts the following reasoning and statutory basis for its decision:

1) Pursuant to Utah Code §59-2-919.1, the Clerk is required to provide taxpayers a Notice of property valuation and tax changes (“Tax Notice”) on or before July 22 of each year; and
2) The Clerk mailed the Tax Notice to the Taxpayer’s address of record with the County on July 22, 2025 with respect to Taxpayer’s Summit County property, Summit County Parcel ID RCC-1B-B-118 (the “Subject Property”); and

3) Pursuant to Utah Code §59-2-1004(3), taxpayers shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of September 15 of the current calendar year *or* the last day of a 45-day period beginning on the day on which the Clerk provides the Tax Notice; and

4) Taxpayer submitted an untimely appeal with respect to the Subject Property as it was received on October 21, 2025, which is after the statutory period provided in Utah Code §59-2-1004(3); and

5) Pursuant to Utah Administrative Rule R884-24P-66(12), the Board **shall** accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period under any of the following circumstances:

(a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

(b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

(c) the county did not comply with the notification requirements of Utah Code §59-2-919.1;

(d) a factual error[1] is discovered in the county records pertaining to the subject

[1] "Factual error" means an error that is 1) objectively verifiable without the exercise of discretion, opinion, or judgment; 2) that is demonstrated by clear and convincing evidence; and 3) the existence of which is recognized by the taxpayer and the county assessor. "Factual error" includes an error 1) that is a mistake in the description of the size, use, or ownership of a

property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

6) On December 3, 2025, the Board heard Taxpayer's request that the Board accept Taxpayer's late filed appeal. Taxpayer provided the following grounds:_ Extraordinary and unanticipated circumstance. Key pricing information supporting a lower market value on the Subject Property recently became available.

7) The Board finds that Taxpayer has not met Utah Administrative Rule R884-24P-66(12)(e) because the Taxpayer should have filed an appeal on or before 09/15/2025. Law puts the responsibility on the Taxpayer to file the appeal by the statutory deadline. Not having certain sales information until after the deadline is not an extraordinary and unanticipated circumstance that would have prevented the Taxpayer from filing a timely appeal.

8) As such, the Board hereby rejects Taxpayer's late filed appeal with respect to the Subject Property.

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property; 2) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization; 3) that is an error in the classification of a property that is eligible for a property tax exemption under Utah Code §59-2-103; 4) in valuing property that is not in existence on the lien date; or 5) in assessing property more than once, or by the wrong assessing authority. "Factual error" does not include: 1) an alternative approach to value; 2) a change in a factor or variable used in an approach to value; 3) an adjustment to a valuation methodology; or 4) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if: i) an application for the residential exemption is required under Utah Code §59-2-103.5; and ii) said application was not timely filed.

9) This is the final administrative decision of the Board. As such, it may be appealed to the Utah State Tax Commission by filing a notice of appeal specifying the grounds for the appeal with the Clerk within 30 days as set forth in Utah Code § 59-2-1006 and Utah Administrative Rule R861-1A-9.

DATED this ____ day of ________________________, 2025.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY:__________________________

Chair

ATTEST:

____
Cindy Keyes
Clerk to the Board of Equalization

APPROVED AS TO FORM:

____
Helen E. Strachan, Deputy County Attorney

BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH

DECISION REGARDING LATE-FILED APPEAL REQUEST

This matter came before the Board of Equalization of Summit County (the "Board") on a request by taxpayer, PHILLIP J & DEBORAH K SCHOEPKE, TRUSTEES (“Taxpayer”) for the Board to accept Taxpayer’s late filed appeal.

The Board was represented by Dave Thomas, Chief Deputy County Attorney. The Auditor’s Office, acting as Clerk of the Board (the “Clerk”), was represented by Chase Black, Chief Deputy Auditor.

A summary of the Taxpayer request and recommendation for action was presented to and discussed by the Board. Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on December 3, 2025, adopting a motion to DENY the Taxpayer’s request that the Board accept Taxpayer’s late filed appeal, with the decision to become final following the adoption of this written decision. In support of that decision, the Board adopts the following reasoning and statutory basis for its decision:

1) Pursuant to Utah Code §59-2-919.1, the Clerk is required to provide taxpayers a Notice of property valuation and tax changes (“Tax Notice”) on or before July 22 of each year; and
2) The Clerk mailed the Tax Notice to the Taxpayer’s address of record with the County on July 22, 2025 with respect to Taxpayer’s Summit County property, Summit County Parcel ID CHC-213 (the “Subject Property”); and

3) Pursuant to Utah Code §59-2-1004(3), taxpayers shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of September 15 of the current calendar year *or* the last day of a 45-day period beginning on the day on which the Clerk provides the Tax Notice; and

4) Taxpayer submitted an untimely appeal with respect to the Subject Property as it was received on October 21, 2025, which is after the statutory period provided in Utah Code §59-2-1004(3); and

5) Pursuant to Utah Administrative Rule R884-24P-66(12), the Board **shall** accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period under any of the following circumstances:

   (a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (c) the county did not comply with the notification requirements of Utah Code §59-2-919.1;

   (d) a factual error[1] is discovered in the county records pertaining to the subject

[1] "Factual error" means an error that is 1) objectively verifiable without the exercise of discretion, opinion, or judgment; 2) that is demonstrated by clear and convincing evidence; and 3) the existence of which is recognized by the taxpayer and the county assessor. "Factual error" includes an error 1) that is a mistake in the description of the size, use, or ownership of a

property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

6) On December 3, 2025, the Board heard Taxpayer's request that the Board accept Taxpayer's late filed appeal. Taxpayer provided the following grounds:_ Extraordinary and unanticipated circumstance. Key pricing information supporting a lower market value on the Subject Property recently became available.

7) The Board finds that Taxpayer has not met Utah Administrative Rule R884-24P-66(12)(e) because the Taxpayer should have filed an appeal on or before September 15, 2025. The law puts the responsibility on the Taxpayer to file the appeal by the statutory deadline. Not having certain sales information until after the deadline is not an extraordinary and unanticipated circumstance that would have prevented the Taxpayer from filing a timely appeal.

8) As such, the Board hereby rejects Taxpayer's late filed appeal with respect to the Subject Property.

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property; 2) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization; 3) that is an error in the classification of a property that is eligible for a property tax exemption under Utah Code §59-2-103; 4) in valuing property that is not in existence on the lien date; or 5) in assessing property more than once, or by the wrong assessing authority. "Factual error" does not include: 1) an alternative approach to value; 2) a change in a factor or variable used in an approach to value; 3) an adjustment to a valuation methodology; or 4) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if: i) an application for the residential exemption is required under Utah Code §59-2-103.5; and ii) said application was not timely filed.

9) This is the final administrative decision of the Board. As such, it may be appealed to the Utah State Tax Commission by filing a notice of appeal specifying the grounds for the appeal with the Clerk within 30 days as set forth in Utah Code § 59-2-1006 and Utah Administrative Rule R861-1A-9.

DATED this ____ day of ________________________, 2025.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY:__________________________

Chair

ATTEST:

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Cindy Keyes
Clerk to the Board of Equalization

APPROVED AS TO FORM:

____
Helen E. Strachan, Deputy County Attorney

BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH
DECISION REGARDING LATE-FILED APPEAL REQUEST

This matter came before the Board of Equalization of Summit County (the "Board") on a request by taxpayer, NOEL MILNER COVEY("Taxpayer") for the Board to accept Taxpayer's late filed appeal.

The Board was represented by Dave Thomas, Chief Deputy County Attorney. The Auditor's Office, acting as Clerk of the Board (the "Clerk"), was represented by Chase Black, Chief Deputy Auditor.

A summary of the Taxpayer request and recommendation for action was presented to and discussed by the Board. Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on December 3, 2025, adopting a motion to ACCEPT the Taxpayer's request that the Board accept Taxpayer's late filed appeal, with the decision to become final following the adoption of this written decision. In support of that decision, the Board adopts the following reasoning and statutory basis for its decision:

1) Pursuant to Utah Code §59-2-919.1, the Clerk is required to provide taxpayers a Notice of property valuation and tax changes ("Tax Notice") on or before July 22 of each year; and
2) The Clerk mailed the Tax Notice to the Taxpayer's address of record with the County on July 22, 2025 with respect to Taxpayer's Summit County property, Summit County Parcel ID AF-14 (the "Subject Property"); and
3) Pursuant to Utah Code §59-2-1004(3), taxpayers shall make an application to appeal the

valuation or the equalization of the taxpayer's real property on or before the later of September 15 of the current calendar year *or* the last day of a 45-day period beginning on the day on which the Clerk provides the Tax Notice; and

4) Taxpayer submitted an untimely appeal with respect to the Subject Property as it was received on October 28, 2025, which is after the statutory period provided in Utah Code §59-2-1004(3); and

5) Pursuant to Utah Administrative Rule R884-24P-66(12), the Board **shall** accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period under any of the following circumstances:

   (a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (c) the county did not comply with the notification requirements of Utah Code §59-2-919.1;

   (d) a factual error[1] is discovered in the county records pertaining to the subject

[1] "Factual error" means an error that is 1) objectively verifiable without the exercise of discretion, opinion, or judgment; 2) that is demonstrated by clear and convincing evidence; and 3) the existence of which is recognized by the taxpayer and the county assessor. "Factual error" includes an error 1) that is a mistake in the description of the size, use, or ownership of a property; 2) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization; 3) that is an error in the classification of a property that is

property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

6) On December 3, 2025, the Board heard Taxpayer's request that the Board accept Taxpayer's late filed appeal. Taxpayer provided the following grounds: a Medical Emergency and subsequently, Extraordinary and Unanticipated circumstance/Factual Error was the reason to accept this late appeal. The Taxpayer suffered a stroke on July 19, 2025. She was hospitalized through August 1, 2025, then afterwards had additional hospitalization, which led to admittance to a memory care facility on October 13, 2025.

7) The Board finds that Taxpayer has met Utah Administrative Rule R884-24P-66(12)(a), R884-24P-66(12)(d), & R884-24P-66(12)(e) because the length of this circumstance began prior to the Board appeal period and extended past the end of it (August 1, 2025 – September 15, 2025). There is no co-owner of the Subject Property that could have filed an appeal. On December 7, 2022, the address of record was changed so notices went to Angela Duricy, apparently the Taxpayer's bookkeeper. Taxpayer's Power of Attorney (POA), Ronda Love, reported Ms. Duricy has since has moved out of state and stopped

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eligible for a property tax exemption under Utah Code §59-2-103; 4) in valuing property that is not in existence on the lien date; or 5) in assessing property more than once, or by the wrong assessing authority. "Factual error" does not include: 1) an alternative approach to value; 2) a change in a factor or variable used in an approach to value; 3) an adjustment to a valuation methodology; or 4) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if: i) an application for the residential exemption is required under Utah Code §59-2-103.5; and ii) said application was not timely filed.

working for the Taxpayer. Love's best estimation of when this happened was in 2023 or early 2024 because when she took over as the POA, the Subject Property's 2024 taxes were unpaid. The Taxpayer was unable to file the appeal timely due to her circumstance, the time and length of her circumstance was before and after the appeal filing period, and there was no co-owner to file an appeal in the owner's stead during the appeal period.

8) As such, the Board hereby accepts Taxpayer's late filed appeal with respect to the Subject Property.

9) This is the final administrative decision of the Board. As such, it may be appealed to the Utah State Tax Commission by filing a notice of appeal specifying the grounds for the appeal with the Clerk within 30 days as set forth in Utah Code § 59-2-1006 and Utah Administrative Rule R861-1A-9.

DATED this ____ day of ________________________, 2025.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY:__________________________

Chair

ATTEST:

____
Cindy Keyes
Clerk to the Board of Equalization

APPROVED AS TO FORM:

____
Helen E. Strachan, Deputy County Attorney

BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH

DECISION REGARDING LATE-FILED APPEAL REQUEST

This matter came before the Board of Equalization of Summit County (the "Board") on a request by taxpayer, DAVID E & JOY M JACKSON ("Taxpayer") for the Board to accept Taxpayer's late filed appeal.

The Board was represented by Dave Thomas, Chief Deputy County Attorney. The Auditor's Office, acting as Clerk of the Board (the "Clerk"), was represented by Chase Black, Chief Deputy Auditor.

A summary of the Taxpayer request and recommendation for action was presented to and discussed by the Board. Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on December 3, 2025, adopting a motion to DENY the Taxpayer's request that the Board accept Taxpayer's late filed appeal, with the decision to become final following the adoption of this written decision. In support of that decision, the Board adopts the following reasoning and statutory basis for its decision:

1) Pursuant to Utah Code §59-2-919.1, the Clerk is required to provide taxpayers a Notice of property valuation and tax changes ("Tax Notice") on or before July 22 of each year; and
2) The Clerk mailed the Tax Notice to the Taxpayer's address of record with the County on July 22, 2025 with respect to Taxpayer's Summit County property, Summit County Parcel ID PC-464-A-3 (the "Subject Property"); and

3) Pursuant to Utah Code §59-2-1004(3), taxpayers shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of September 15 of the current calendar year *or* the last day of a 45-day period beginning on the day on which the Clerk provides the Tax Notice; and

4) Taxpayer submitted an untimely appeal with respect to the Subject Property as it was received on November 3, 2025, which is after the statutory period provided in Utah Code §59-2-1004(3); and

5) Pursuant to Utah Administrative Rule R884-24P-66(12), the Board **shall** accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period under any of the following circumstances:

   (a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (c) the county did not comply with the notification requirements of Utah Code §59-2-919.1;

   (d) a factual error[1] is discovered in the county records pertaining to the subject

[1] "Factual error" means an error that is 1) objectively verifiable without the exercise of discretion, opinion, or judgment; 2) that is demonstrated by clear and convincing evidence; and 3) the existence of which is recognized by the taxpayer and the county assessor. "Factual error" includes an error 1) that is a mistake in the description of the size, use, or ownership of a

property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

6) On December 3, 2025, the Board heard Taxpayer's request that the Board accept Taxpayer's late filed appeal. Taxpayer provided the following grounds:_ Medical Emergency. The Taxpayer described the discovery of a cancerous tumor and subsequent surgery to remove it. The initial examination and start of the medical emergency was August 7, 2025 and he notes that it ended September 29, 2025, the date of the surgery. Taxpayer also states that joint owner, Joy Jackson, was unable to file an appeal timely because she had to drive him to surgery, schedule an anesthesia visit on September 11, 2025, and schedule blood tests prior to surgery.

7) The Board finds that Taxpayer has not met Utah Administrative Rule R884-24P-66(12)(a) because the appeal period began August 1, 2025 and ended September 15, 2025, starting seven days before the medical emergency became known. No hospitalization was required as the surgery was outpatient surgery. Although this is a very

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property; 2) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization; 3) that is an error in the classification of a property that is eligible for a property tax exemption under Utah Code §59-2-103; 4) in valuing property that is not in existence on the lien date; or 5) in assessing property more than once, or by the wrong assessing authority. "Factual error" does not include: 1) an alternative approach to value; 2) a change in a factor or variable used in an approach to value; 3) an adjustment to a valuation methodology; or 4) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if: i) an application for the residential exemption is required under Utah Code §59-2-103.5; and ii) said application was not timely filed.

stressful and difficult circumstance, the Taxpayer did receive and review their Tax Notice prior to discovery of the medical situation. The Taxpayer stated on the Late Appeal Form, "I misread the amount and thought there was no change in tax due." Additionally, there is a joint owner on the Subject Property, his wife Joy Jackson. Note that the Taxpayer, specifically Joy, filed an appeal in 2023. This Late Appeal request is denied due to: (1) the medical emergency beginning after the start of the appeal period, (2) the Taxpayer confirming the Tax Notice was received and reviewed, and (3) a joint owner, Joy Jackson, could have filed the appeal as they did in 2023. There was sufficient opportunity for at least one of the Taxpayers to appeal prior to the statutory deadline.

8) As such, the Board hereby rejects Taxpayer's late filed appeal with respect to the Subject Property.
9) This is the final administrative decision of the Board. As such, it may be appealed to the Utah State Tax Commission by filing a notice of appeal specifying the grounds for the appeal with the Clerk within 30 days as set forth in Utah Code § 59-2-1006 and Utah Administrative Rule R861-1A-9.

DATED this ____ day of ________________________, 2025.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY:__________________________

Chair

ATTEST:

Cindy Keyes
Clerk to the Board of Equalization

APPROVED AS TO FORM:

Helen E. Strachan, Deputy County Attorney

BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH

DECISION REGARDING LATE-FILED APPEAL REQUEST

This matter came before the Board of Equalization of Summit County (the "Board") on a request by taxpayer, TERRA PRIMA LTD ("Taxpayer") for the Board to accept Taxpayer's late filed appeal.

The Board was represented by Dave Thomas, Chief Deputy County Attorney. The Auditor's Office, acting as Clerk of the Board (the "Clerk"), was represented by Chase Black, Chief Deputy Auditor.

A summary of the Taxpayer request and recommendation for action was presented to and discussed by the Board. Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on December 3, 2025, adopting a motion to DENY the Taxpayer's request that the Board accept Taxpayer's late filed appeal, with the decision to become final following the adoption of this written decision. In support of that decision, the Board adopts the following reasoning and statutory basis for its decision:

1) Pursuant to Utah Code §59-2-919.1, the Clerk is required to provide taxpayers a Notice of property valuation and tax changes ("Tax Notice") on or before July 22 of each year; and
2) The Clerk mailed the Tax Notice to the Taxpayer's address of record with the County on July 22, 2025 with respect to Taxpayer's Summit County property, Summit County Parcel ID FLGSF-408 (the "Subject Property"); and

3) Pursuant to Utah Code §59-2-1004(3), taxpayers shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of September 15 of the current calendar year *or* the last day of a 45-day period beginning on the day on which the Clerk provides the Tax Notice; and

4) Taxpayer submitted an untimely appeal with respect to the Subject Property as it was received on November 19, 2025, which is after the statutory period provided in Utah Code §59-2-1004(3); and

5) Pursuant to Utah Administrative Rule R884-24P-66(12), the Board **shall** accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the last day of the appeal period under any of the following circumstances:

   (a) the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (b) the property owner or an immediate family member of the property owner died during or within a reasonable time before the appeal period, and no co-owner of the property was capable of filing an appeal;

   (c) the county did not comply with the notification requirements of Utah Code §59-2-919.1;

   (d) a factual error[1] is discovered in the county records pertaining to the subject

[1] "Factual error" means an error that is 1) objectively verifiable without the exercise of discretion, opinion, or judgment; 2) that is demonstrated by clear and convincing evidence; and 3) the existence of which is recognized by the taxpayer and the county assessor. "Factual error" includes an error 1) that is a mistake in the description of the size, use, or ownership of a

property; or

(e) the property owner was unable to file an appeal within the appeal period because of extraordinary and unanticipated circumstances that occurred during or within a reasonable time before the appeal period and no co-owner of the property was capable of filing an appeal.

6) On December 3, 2025, the Board heard Taxpayer's request that the Board accept Taxpayer's late filed appeal. Taxpayer provided the following grounds: Factual Error in the County's Records. The Taxpayer states they never received their Tax Notice.

7) The Board finds that Taxpayer has not met Utah Administrative Rule R884-24P-66(12)(d) because the County complied with the notification requirements to mail the Tax Notice to the address of record for the Subject Property. Additionally, deadline dates are set by statute and do not change year to year, so a property owner should expect to receive the Tax Notice by the end of July. The Taxpayer did file an appeal in 2024, thus met the appeal submission deadline last year. If they had not received a Tax Notice, they could contact the County for a copy or obtain a copy online. They confirmed their address, and this is where the Tax Notice was sent. Although the Taxpayer marked Factual Error as well, an error was not specified and the Assessor's Office does not agree

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property; 2) that is a clerical or typographical error in reporting or entering the data used to establish valuation or equalization; 3) that is an error in the classification of a property that is eligible for a property tax exemption under Utah Code §59-2-103; 4) in valuing property that is not in existence on the lien date; or 5) in assessing property more than once, or by the wrong assessing authority. "Factual error" does not include: 1) an alternative approach to value; 2) a change in a factor or variable used in an approach to value; 3) an adjustment to a valuation methodology; or 4) an assertion of an error in the classification of property as residential property eligible to receive a residential exemption if: i) an application for the residential exemption is required under Utah Code §59-2-103.5; and ii) said application was not timely filed.

that there is a factual error.

8) As such, the Board hereby rejects Taxpayer’s late filed appeal with respect to the Subject Property.

9) This is the final administrative decision of the Board. As such, it may be appealed to the Utah State Tax Commission by filing a notice of appeal specifying the grounds for the appeal with the Clerk within 30 days as set forth in Utah Code § 59-2-1006 and Utah Administrative Rule R861-1A-9.

DATED this ____ day of ________________________, 2025.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY:__________________________

Chair

ATTEST:

____
Cindy Keyes
Clerk to the Board of Equalization

APPROVED AS TO FORM:

____
Helen E. Strachan, Deputy County Attorney

SUMMIT COUNTY —UTAH—

Application for a Discretionary Tax Abatement under Utah Code Annotated §59-2-1347

1) Property Owner Information

Property owner name: Roger Sawyer
Mobile phone number: (801) 580-3313 Work phone number: ____
Property owner address: 165 W Center St
City: Kamas State: UT Zip: 84036

2) Property Information

Parcel ID or Account Number: CHDR-9
Type of property (e.g., commercial, primary residential, etc.): Primary Residential
Property Address: 165 W Center St, Kamas 84036

3) Property Taxes Currently Outstanding

Tax Year	Taxes	Penalty	Interest	TOTAL
2024	$1,328.99	$33.22	$122.98	$1,485.19

4) If Requesting Abatement, Requested Abatement as follows:

Tax Year	Taxes	Penalty	Interest	TOTAL
2024	$1,328.99	$33.22	$122.98	$1,485.19

5) If Requesting Deferral, Requested Amounts to Defer and Payment Schedule as follows:

Tax Year	Taxes	Penalty	Interest	Deferred Payment Until	TOTAL

6) Property Owner's statement of circumstances and request for relief (attach additional pages if needed): N/A

7) Current Year Market Value of Property (attach recent tax notice): $498.177

8) Lienholders (i.e. mortgage or deed of trust): yes ☐ no ☑

If there is a lienholder, State Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

9) Property Owner is advised that the County Council may request additional information at a later time in order to make their determination under §59-2-1347. This includes but is not limited to income information, assets/liabilities, and IRS filings.

10) Signature(s): I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of Property Owner(s)____________________

Date:____________________

Signature of Property Owner(s)____________________

Date:____________________

FOR COUNTY USE ONLY:

Date Application Received: ____________________

Case of Factual Error (State Rule R884-24P-66): Yes ☐ No ☐

Basis for Factual Error: ____________________

Staff Signature and Date:____________________

Assessor
60 North Main
Coalville, UT 84017
summitcountyassessor.org

TO: Summit County Council

FROM: Stephanie Poll, Summit County Assessor

DATE: November 21, 2025

RE: Consideration of Discretionary Tax Abatement – Parcel: CHDR-9

Appeal Procedure

The law puts the responsibility on property owners to file a property tax appeal each year by the statutory deadline for that year. Counties mail the Notices of Valuation by the end of July to the address of record with information on how to file an appeal with the County Board of Equalization. Every year the deadline to file an appeal to the county board of Equalization is 15 September, or the next business day if the 15th falls on a weekend. See Utah Code 59-2-1004. **Summit County extends this deadline for the Primary Residential Exemption application to 30 November of each year per Summit County Ordinance 787-A.**

Statement of Facts

1) The owner applied for and was approved for the exemption in September 2024, however, staff neglected to make the change during the Board of Equalization and the exemption was not applied.

Staff Recommendation

The county recognizes that the exemption should have applied for 2024 and that this was a county error.

Refund Calculation

Difference in Primary and Non-Primary Taxes for Tax Year 2024 would be: $1,328.99

State Standard of Practice

Utah Standards of Practice, Standard 3, adopted by the Utah Property Tax Division has these guidelines related to such discretionary abatements: W*hen considering a discretionary adjustment under Section 59-2-1374, it is the responsibility of the county legislative body to weight the best interests of the individual, the state, and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and higher tax rate for everyone else in a taxing entity.*

MINUTES

SUMMIT COUNTY

County Council

RICHINS AUDITORIUM

1885 W. UTE BLVD., PARK CITY, UT, 84098

THURSDAY, OCTOBER 2, 2025

Meeting also conducted via Zoom.

DRAFT

1. **Welcome; Janna Young** (9:10 AM)

Roger Armstrong	Shayne Scott
Christopher Robinson	Janna Young
Tonja B Hanson	Dave Thomas
Canice Harte	Matt Leavitt
Megan McKenna	Jessica Kirby
	Phil Bondurant
	Bridget Conway
	Carl Miller
	Linda Viti
	Eve Furse
	Caroline Rodriguez
	Scott Buchanan
	Melissa Mendez
	Brian Craven

Attachment: The Dignity Index

Deputy Manager, Janna Young, presented the Dignity Index. Council members commented. (9:11 AM)

2. **Public Lands; Jess Kirby** (9:24 AM)

Attachment: 2025 Council Retreat Land and Resources

Lands and Natural Resources Director Jessica Kirby provided an update to the Council regarding the activities of the Lands and Natural Resources Department. Council members commented and asked questions, to which Director Jessica Kirby responded. (9:24 AM)

3. **Public Health; Doctor Phil Bondurant** (10:06 AM)

Attachment: Health_Department

Health Department Director Dr. Philip Bondurant provided an update to the Council on the Department of Health. Council members asked questions and provided comments. Director Bondurant responded. (10:06 AM)

Break (10:48 AM)

4. **Transportation Department report; Carl Miller** (11:05 AM)

   Attachment: Transportation Report Council Retreat 10-02-25

   Regional Transportation Planning Director Carl Miller presented the Transportation Department report to Council. Council members commented and asked questions. Director Miller, Deputy Manager Young, High Valley Transit Executive Director Caroline Rodriguez and Chief Civil Attorney Dave Thomas responded. (11:05 AM)

5. **Peak Performance Initiative (working lunch); Janna Young** (11:49 AM)

   Attachment: STR Discussion_CouncilRetreat_Oct22025

   Deputy Manager Janna Young, Deputy Civil Attorney Lynda Viti, Clerk Eve Furse, and Code Enforcement Officer Scott Buchanan discussed nightly rentals with the Council. The Council members commented and asked questions, to which the presenters responded. (11:59 AM)

6. **Future and financial planning; all** (12:39 PM)

   Attachment: High Valley Transit

   Attachment: Public Private Partnership Capital Projects 2026-2023

   Manager Shayne Scott, Financial Officer Matt Leavitt, and Chief Civil Deputy Dave Thomas discussed Public-Private Partnership Capital Projects 2026-2030. Council members commented and asked questions. Manager Scott and Financial Officer Leavitt, Chief Deputy Thomas, High Valley Transportation Executive Director Caroline Rodriguez, and Regional Transportation Planning Director Carl Miller responded. (12:37 PM)

7. **Adjournment** (1:44 PM)

Tonja B. Hanson, Chair	**Eve Furse, Clerk**

Meeting minutes and recordings appear at summitcountyutah.gov/meetings. When in the electronic version of the minutes, clicking on the hyperlinked times takes you to that spot in the meeting recording.

MINUTES

SUMMIT COUNTY

County Council

SUMMIT COUNTY COURTHOUSE

60 NORTH MAIN STREET, COALVILLE, UT, 84017

WEDNESDAY, OCTOBER 8, 2025

Meeting also conducted via Zoom.

DRAFT

1. **Closed Session** (1:28 PM)

Canice Harte made a motion to enter closed session to discuss property acquisition. (1:28 PM). Roger Armstrong seconded, and all voted in favor, (4-0). Absent: Megan McKenna.

1) ***Property acquisition*** (1:28 PM)

Council members Hanson, Harte, Robinson, and Armstrong, along with Manager Shayne Scott, Deputy Manager Janna Young, Attorney Margaret Olson, Chief Civil Deputy Attorney Dave Thomas, Health Director Phil Bondurant and Executive Secretary Annette Singleton met in closed session to discuss property acquisition. (1:28 PM)

Canice Harte made a motion to leave closed session to discuss property acquisition and enter closed session to discuss personnel. (1:56 PM). Roger Armstrong seconded, and all voted in favor, (5-0).

2) ***Personnel*** (1:56 PM)

Council members Hanson, Harte, Robinson, Armstrong, and McKenna, along with Manager Shayne Scott, Deputy Manager Janna Young, Attorney Margaret Olson, Chief Civil Deputy Attorney Dave Thomas, Snyderville Basin Special Recreation District (SBSRD) Director Dana Jones, SBSRD Vice Chair Ryan Bruce, SBSRD Treasurer Carrie Westberg, SBSRD board member Brandi Connolly and Executive Secretary Annette Singleton met in closed session to discuss personnel. (1:56 PM)

Roger Armstrong made a motion to leave closed session and enter open session. (2:34 PM). Canice Harte seconded, and all voted in favor, (5-0).

Attachment: Closed Meeting Affidavit 10-8-2025

Move to Council chambers (2:53 PM)

Roger Armstrong	Shayne Scott
Tonja B Hanson	Janna Young
Canice Harte	Margaret Olson
Megan McKenna	Dave Thomas
Excused: Christopher Robinson	Gregory Wolbach
	Emily Quinton
	Megan Nick
	Eve Furse
	Ray Milliner
	Melissa Mendez
	Brian Craven

2. **Pledge of Allegiance** (2:54 PM)

3. **Convene as the Governing Board of Snyderville Basin Special Recreation District** (3:00 PM)

Roger Armstrong made a motion to convene as the Governing Board of Snyderville Basin Special Recreation District. (3:00 PM). Canice Harte seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

1) ***Discussion and approval of Snyderville Basin Special Recreation District Director Employment Contract with Robert Parrish effective November 10, 2025; Ryan Bruce and Brandi Connolly*** (3:01 PM)

Attachment: Cover Page

Attachment: Robert B Parrish - Director Contract (25SEP25.2)_Final.docx

Ryan Bruce, Synderville Basin Special Recreation District (SBSRD) Board Vice Chair, and Brandi Connolly, SBSRD Board member, presented the Synderville Basin Special Recreation District Director's employment contract for Robert Parish. (3:01 PM)

Council members commented and asked questions. Vice Chair Bruce and Board member Connolly responded. (3:02 PM)

Roger Armstrong made a motion to approve the Snyderville Basin Special Recreation District Director Employment Contract with Robert Parrish effective November 10, 2025. (3:08 PM). Canice Harte seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

Attachment: Contract Robert Parrish SBSRSD District Director Executed

2) ***Notification of the Snyderville Basin Special Recreation District's certified tax rate in accordance with Utah Code Section 59-2-919(3)(a). The District intends to increase 2026 property taxes in the amount of $1,337,367, which is an approximate 15% increase for the purpose of Staffing, Capital and Ongoing Asset Maintenance Projects, Contract Services & Insurance Increases; Dana Jones and Ben Castro*** (3:09 PM)

Attachment: Cover Page

Attachment: SB Recreation Truth-in-Taxation Presentation.pdf

Dana Jones, Snyderville Basin Special Recreation District Director, and Ben Castro Snyderville Basin Special Recreation District Board Chair, presented the Snyderville Basin Special Recreation District's certified tax rate in accordance with Utah Code Section 59-2-919(3)(a). (3:09 PM)

Council members commented and asked questions. District Director Jones and District Board Chair Castro responded. (3:20 PM)

Roger Armstrong made a motion to dismiss as the Governing Board of Snyderville Basin Special Recreation District and reconvene as the Summit County Council. (3:23 PM). Canice Harte seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

4. **Work Session** (3:25 PM)

1) ***Discussion regarding proposed Pine Meadow Ranch Plat E & Plat G Morgan/Summit County Boundary Adjustment; Gregory Wolbach*** (3:25 PM)

Attachment: Cover Page

Attachment: Staff Report-Morgan Summit Boundary Adjustment.pdf

Attachment: PP-87-8 Annexation Plat-corrected

Recorder/Surveyor Gregory Wolbach proposed a boundary adjustment for Pine Meadow Ranch Plat E & Plat G. (3:26 PM)

Council members commented and asked questions. Recorder/Surveyor Wolbach and Chief Civil Deputy Attorney Dave Thomas responded. (3:30 PM)

2) ***Discussion regarding Skullcandy building tenant improvements and County office relocations; Shayne Scott and Janna Young*** (3:36 PM)

Attachment: Cover Page

Attachment: StaffReport_SkullcandyBuildingUpdate.pdf

Attachment: Attachment 1_SUMMIT COUNTY SERVICES TENANT IMPROVEMENT.pdf

Attachment: Attachment 2_Rendering_MAIN ENTRY LOUNGE.jpg

Attachment: Attachment 3_Rendering_COUNCIL MTG ROOM.jpg

Attachment: Attachment 4_Rendering_DMV.jpg

Attachment: Attachment 5_Rendering_LIBRARY ADULT STUDY SPACE.jpg

Manager Shayne Scott and Deputy Manager Janna Young updated the Council on the improvements for the former Skullcandy building for the County office relocations. (3:36 PM)

Council members commented and asked questions. Manager Scott and Deputy Manager Young responded. (3:49 PM)

3) ***Update and discussion regarding Summit County renewable energy, emissions reduction, and other climate change action goals; Emily Quinton and Megan Nick*** (3:56 PM)

Attachment: Cover Page

Attachment: 10.8.25 Slides Resolution 2019-29 Review Presentation.pdf

Attachment: 10.8.25 Staff Report Resolution 2019-29 Review.pdf

Emily Quinton, Sustainability Director, and Megan Nick, Sustainability Analyst, updated the Council on the Summit County renewable energy, emissions reduction, and other climate change action goals in Summit County. (3:56 PM)

Council members commented and asked questions. Sustainability Director Quinton and Sustainability Analyst Nick responded. (4:03 PM)

Break (4:47 PM)

4) ***Update and discussion on Summit County's child care programs; Janna Young*** (5:03 PM)

Attachment: Cover Page

Attachment: StaffReport_Childcare Program Update.pdf

Attachment: Attachment 1_Programmatic and Qualifying Scholarship Details.pdf

Attachment: Attachment 2_Impact Report-Upwards_Park City_SummitCty_20250306.pdf

Deputy Manager Janna Young updated Council on Summit County's child care programs. (5:03 PM)

Council members commented and asked questions. Deputy Manager Young and Kristen Schultz, Early Childhood Alliance Director, responded. (5:18 PM)

5. **Consideration of Approval** (5:35 PM)

1) ***Appointment and Oath of Office for Kacey Bates as Summit County Sheriff with a term of expiration January 1, 2027;*** (5:35 PM)

Attachment: Cover Page

Attachment: OATH OF OFFICE--Bates.pdf

Council member Canice Harte recused himself. (5:36 PM)

Roger Armstrong made a motion to appoint Kacey Ann Bates as the new Sheriff of Summit County to serve out the remainder of the term of former Sheriff Frank Smith with a term of expiration January 1, 2027. (5:37 PM). Megan McKenna seconded, and all voted in favor, (3-0). Absent: Christopher Robinson. Recuse: Canice Harte.

Attorney Margaret Olson swore Kacey Bates into office. (5:38 PM)

Council members congratulated Sheriff Kacey Bates, and photos were taken to commemorate the occasion. (5:40 PM)

Sheriff Bates thanked the Council, first responders, family, friends, and community for their support. (5:43 PM)

Attachment: Oath Of Office- Kacey Bates Executed

2) ***Council Minutes dated July 30, 2025, August 6, 2025, August 13, 2025, and August 20, 2025*** (5:53 PM)

Attachment: Cover Page

Attachment: SCC Draft Minutes 07-30-25.pdf

Attachment: SCC Draft Minutes 08-06-25.pdf

Attachment: SCC Draft Minutes 08-13-25.pdf

Attachment: SCC Draft Minutes 08-20-25.pdf

Canice Harte made a motion to approve the Minutes July 30, 2025 as presented in the packet. (5:53 PM). Roger Armstrong seconded, and all voted in favor, (3-0). Absent: Christopher Robinson. Abstain: Megan McKenna.

Canice Harte made a motion to approve the Minutes Wednesday, August 6, 2025 as presented in the packet. (5:53 PM). Roger Armstrong seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

Roger Armstrong made a motion to approve the Minutes from August 13, 2025 as contained in the packet. (5:54 PM). Megan McKenna seconded, and all voted in favor, (3-0). Absent: Christopher Robinson. Abstain: Canice Harte.

Canice Harte made a motion to approve the Minutes from Wednesday August 20, 2025 as presented in the packet. (5:54 PM). Roger Armstrong seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

3) ***Council and Manager comments*** (5:54 PM)

Manager Shayne Scott discussed the vaccination clinics organized by the Summit County Health Department. (5:54 PM)

Council Chair Tonja B. Hanson expressed gratitude to the staff and all attendees for their contributions to the annual work plan. (5:55 PM)

Council member Canice Harte provided updates on the Olympic meetings being conducted and thanked Senator Curtis for spending time with High Valley Transit, as well as Park City Transit and others. (5:55 PM)

Council member Megan McKenna congratulated Sheriff Bates and provided an update regarding the Board of Health. (5:56 PM)

6. **Public Input** (5:57 PM)

Council Chair Hanson opened the meeting for public input. (5:58 PM)

Val Bates was called to speak. (5:59 PM)

Jeramy Bristol was called to speak. (6:04 PM)

Closed the Public Comment. (6:07 PM)

Attachment: Sign-In Sheet 10-8-25

Attachment: Val Bates Handouts October 15

7. **Public Hearings** (6:07 PM)

1) ***Public hearing and approval of Ordinance No. 1000*, an Ordinance Amending the Snyderville Basin Development Code Chapters 10-3-2: General Provisions, 10-3-6: Zoning Variances, 10-9-10: Decision Making and Administrative Bodies, 109-22: Appeal Procedures, and 10-11-1 Terms Defined. The purpose of the amendments is to replace the Board of Adjustment with an Administrative Law Judge and to bring the process by which Variances are reviewed into compliance with Utah State Law. Project #25-098. Ray Milliner, Principal***

Planner (6:08 PM)
*This Ordinance was discussed with the wrong number, 996. It is actually Ordinance 1000.

Attachment: Cover Page

Attachment: Council Staff Report October 8, 2025 Basin.pdf

Ray Milliner, Principal Planner presented Ordinance 1000*. Project #25-098. (6:08 PM)

Council members commented and asked questions. Ray Milliner, Principal Planner and Chief Civil Deputy Attorney Dave Thomas responded. (6:12 PM)

Council Chair Hanson opened the meeting for a public hearing. (6:19 PM)
No one appeared to comment.
Council Chair Hanson closed the meeting for a public hearing.

Roger Armstrong made a motion to approve Ordinance No. 1000*, an Ordinance Amending the Snyderville Basin Development Code Chapters 10-3-2: General Provisions, 10-3-6: Zoning Variances, 10-9-10: Decision Making and Administrative Bodies, 109-22: Appeal Procedures, and 10-11-1 Terms Defined in accordance with the draft ordinance contained in the packet. Noting that the draft ordinance contains numbering errors and cross-referencing errors, staff is directed to change and resubmit those corrections to the Council Chair for review and approval, with the understanding that no changes to the language or statutes will be made otherwise. (6:21 PM). Canice Harte seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

Attachment: Ord 1000 Executed

2) ***Public hearing and approval of Ordinance No. 997, an Ordinance Amending the Eastern Summit County Development Code Section 11-7 General Regulations, 11-6-17 Closure Due to Inaction, 11-3-10 Commercial Zoning District, 11-4-10 Zoning Variances, and Appendix A Definitions. The purpose of the amendments is to replace the Board of Adjustment with an Administrative Law Judge and to bring the process by which variances are reviewed into compliance with Utah State Law. Project #25-098. Ray Milliner, Principal Planner*** (6:21 PM)

Attachment: Cover Page

Attachment: Council Staff Report October 8, 2025 Eastern.pdf

Ray Milliner, Principal Planner presented Ordinance No. 997. Project #25-098. Council members commented and asked questions. Planner Milliner responded. (6:22 PM)

Council Chair Hanson opened the meeting for a public hearing. (6:22 PM)
No one appeared to comment.
Council Chair Hanson closed the meeting for a public hearing.

Canice Harte made a motion to approve Ordinance No. 997, an Ordinance Amending the Eastern Summit County Development Code Section 11-7 General Regulations, 11-6-17 Closure Due to Inaction, 11-3-10 Commercial Zoning District, 11-4-10 Zoning Variances, and Appendix A Definitions. Noting that the draft ordinance contains numbering errors and cross-referencing errors, staff is directed to change and resubmit those corrections to the Council Chair for review and approval, with the understanding that no changes to the language or statutes will be made otherwise. (6:22 PM). Roger Armstrong seconded, and all voted in favor, (4-0). Absent: Christopher

Robinson.

Attachment: 997 Ordinance with changes 10-15 East Side Executed

3) ***Continued public hearing and adoption of Summit County Districting Map (Utah Code 17-52a-204); Eve Furse, County Clerk*** (6:24 PM)

Attachment: Cover Page

Attachment: Map 1 large proposed districts.pdf

Attachment: Mayor Marsh Spreadsheet.pdf

Chief Civil Deputy Attorney Dave Thomas updated Council on changes to HB 356, which is now HB 1005. Council members commented and asked questions. Chief Deputy Thomas responded. (6:24 PM)

Council Chair Hanson continued the public hearing. (6:27 PM)
No one appeared to comment.
Council Chair Hanson closed the public hearing.

Canice Harte made a motion to approve the redistricting map as presented in the packet. (6:28 PM). Roger Armstrong seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

Eve Furse, County Clerk, clarified that Chair Tonja Hanson will represent District 1 (blue). The representatives for District 2 (green) and District 3 (lavender) will be decided tonight. Council member Christopher Robinson will represent District 4 (orange), while Council member Canice Harte will represent District 5 (yellow). The names of Council members Roger Armstrong and Megan McKenna were placed in a bag and drawn randomly; as a result, Council member Armstrong will represent District 3 (lavender), and Council member McKenna will represent District 2 (green). Clerk Furse also stated that in 2026, Council members Harte and Robinson will be up for election, while the other three council members will be up for election in 2028. (6:45 PM)

8. **Adjournment** (6:48 PM)

Tonja B. Hanson, Chair	**Eve Furse, Clerk**

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