

Minutes of the Commission Meeting of the Board of Commissioners, Carbon County, State of Utah, held Wednesday, November 19, 2025 in the Commission Room of the Administration Building, Price, Utah, commencing at 4:30 p.m.

Those present: Larry Jensen, Commission Chair
Jared Haddock, Commissioner
Tony Martines, Commissioner

Also present: Christian Bryner, Attorney
Geni Hawk, Commission Secretary
Seth Marsing, Clerk/Auditor
Lori Perez, Chief Deputy Clerk
Kellie Payne, HR Director
Jeff Wood, Sheriff
Amy Schmidt-Peters, Assessor

Commissioner Jensen welcomed everyone to the meeting and led the Pledge of Allegiance.

1) **Approval of Minutes**

Commissioner Haddock made a motion to approve the November 5, 2025 Commission Meeting minutes. Commissioner Martines seconded. Motion carried.

2) **Open sealed bids for 2025 Health Care for Inmates in Carbon County Jail**

Seth said three bids were received:

Pine Top Medical	\$9,200 per month as a baseline. Other amounts were broken out.
Vital Rise Wellness	Seth could not distinguish a baseline amount. There are some estimated rates for different services.
Carbon Medical Services Assoc.	\$14,736 estimated total with different services broken out.

Commissioner Martines made motion to acknowledge the three bids and turn them over to Sheriff Wood and Commissioner Haddock to review and move forward with the best value. Commissioner Haddock seconded. Motion carried.

3) **Consideration and possible approval of the Memorandum of Understanding (MOU) between the America250 Utah Commission and Carbon County**

Kourtney Cox said the America250 Initiative is a Statewide initiative getting ready to celebrate the 250-year anniversary of the United States. By partnering with this initiative, we position ourselves for Statewide recognition. We can receive a stipend to fund an event of our choosing for the initiative. She is looking at designating Carbon County as an America250 Utah County as well as designating the Carbon County Fair as an event. That is what this Memorandum of Understanding would recognize.

Commissioner Jensen asked what this next year represents. Kourtney said it is the 250 Year Anniversary of the United States. As a State, there are multiple communities and other groups who are coming together to promote history and how we have grown together as a nation.

Commissioner Haddock asked Kourtney to explain the MOU and what it will be. Kourtney said we are designating an event which already exists. We are going to partner with the County Fair as a means of recognizing this 250-year anniversary. We would post our event on a Statewide website called "Now Playing Utah". This will also help us get Statewide recognition for our County Fair. This would be our main focus of our obligation. Kourtney wanted something that was already existing that we could incorporate into the 250 Anniversary.

Commissioner Martines said the County Fair and Rodeo is an award-winning event. Kourtney said we were recognized as a top two finalist for the small rodeo of the year in the Pro Rodeo circuit. We did not know we

were even in the running until about a week before the awards ceremony. This vote was specifically by the contestants who attended the rodeos. This was a special recognition for us.

Commissioner Haddock made a motion to approve the Memorandum of Understanding between America250 Utah Commission and Carbon County Fair. Commissioner Martines seconded. Motion carried.

4) **Consideration and possible adoption of Ordinance #589 for the Annual Update to the Carbon County Development Code – Todd Thorne**

Todd said each year we update the Carbon County Development Code. This year we only have a few minor changes. These changes have been reviewed and a public hearing was held earlier this month. The only changes are in Section 4 which are the zoning regulations. Most of these are formatting issues like references that were not correctly labeled. These were corrected.

The biggest change was removing condominium projects that had permitted use in the Scofield Lakeshore Zone. In 2006, condos were added as a permitted use in this zone. After a discussion with the Planning Commission they wanted this removed. You can still do single family homes and cabins. Condos would not be a permitted use. It is still an option but you would have to go through the zone change process. There were no other changes.

Commissioner Martines asked if the changes and corrections were unanimous? Todd said there were no comments made by the public or questions from the Planning Commission. It was voted unanimous.

Commissioner Martines made a motion to adopt Ordinance 589 for the Annual Update to the Carbon County Development Code. Commissioner Haddock seconded. Motion carried.

5) **Adjourn as the Carbon County Board of Commissioners and convene as the Carbon County Board of Equalization**

Commissioner Haddock made a motion to adjourn as the Carbon County Board of Commissioners and convene as the Carbon County Board of Equalization. Commissioner Martines seconded. Motion carried.

6) **Consideration and possible approval of Assessor initiated adjustments - Keven Ewell**

Keven said they have been really busy trying to get the Board of Equalization wrapped up and finalized. They are going to do a couple of different things tonight. The first list is the late appeals. The second list is 152 parcels where the owners have agreed to stipulate. We would like to get the second list approved and then talk about the late appeals.

Commissioner Martines made a motion to approve the 152 parcels list that have stipulated with the Assessor's Office. Commissioner Haddock seconded. Motion carried.

Keven said now for the late appeals list. Keven explained that there are five reasons for a late appeal. They are: death of the property owner, a medical emergency, failure to notify, factual error, and extraordinary or unanticipated circumstances. He first talked about "unanticipated circumstances" which is vague.

He read the definition. "The property owner was unable to file an appeal from the time period prescribed by subsection 59-2-1004-3A because of an extraordinary or unanticipated circumstance that occurred during the time prescribed." It would have had to occur during the time period to file an appeal and no co-owner of the property was capable of filing an appeal.

These are the five reasons that a late appeal can be filed. As the board, you get to approve whether they meet any of these criteria or not.

Keven said he would first like to address the factual errors. These parcels include appeals #: 834, 835, 842, 854, 860, 864, 869, 870, 871, 872, 877, 878, 881, 882, 884, and 885 (and 848, 849 and 850 see below). These are noted as a factual error. The property owner has to say it is a factual error and the Assessor has to agree to it, in order to consider it as a factual error. When fixing factual errors on a late appeal, the only thing they are allowed to fix is what the difference in value is that the error caused. It does not open up the property for a

complete appeal. It is based on what was found as the factual error. It has a limited scope. He gave examples. It has to be a matter of measurement or fact.

Commissioner Jensen said there are sixteen of these. Keven added 848, 849 and 850 as well. There is a total of nineteen.

Commissioner Haddock made a motion to approve the factual error list of nineteen. Commissioner Martines seconded. Motion carried.

Keven said the next group of appeals were filed because they did not receive notice. How the State typically treats these is they first ask if the valuation notice has been returned, if it has not been returned it was delivered to someone and they deny these. The parcels that fall into this category are: 830, 831, 832, 837, 839, 841, 843, 844, 845, 847, 851, 852, 853, 855, 856 (multiple parcels), 858, 862, 863, 868, 873, 879, 880. There are 22 appeals. These were late appeals because their valuation notices were not received and after checking with the clerk/auditor's office the notices were not returned as undeliverable.

Commissioner Martines made a motion to deny these 22 who claim that they did not receive their notices. Commissioner Haddock seconded. Motion carried.

Keven said the next group is the "extenuating circumstances and medical emergencies" each circumstance is required to be reviewed. Commissioner Haddock asked if they have to provide verification if they have medical situations. Keven said it depends on what the judge requires. It could be a medical record, other documents or it is just allowed. Keven said they can go back and ask for documentation if the commissioners want. At this point, it has not been requested.

Keven brought to the commission's attention appeal #833. This one has a three-page explanation. He gave a synopsis of what was written. Appeal #840 thought they had appealed but they got busy and forgot to file it. Appeal #846 is a medical emergency of a close relative. Keven explained the situation. Appeal #859 is another medical emergency. Appeal #861 thought she had filed but did not. Appeal #865, they were involved in a car accident. Appeal #874, the owner has dementia. Appeal #875, the owner sold the property to their daughter who works out of the area. She found a buyer and had to clean it up. In that process they forgot to file an appeal. Commissioner Haddock asked if they had sold it and in the process the taxes are paid. Keven will look into this. Appeal #876, the wife passed away. There are a total of nine extenuating circumstances and medical emergencies.

Keven said if you need more information he has the documentation. Commissioner Martines suggested that they look at each of these individually. Commissioner Haddock said the one parcel that may have sold may have been paid. Keven said they can push that one forward and get more information. We need to establish boundaries but also be sympathetic to the extraordinary circumstances that have happened. They would rather err on the side of caution. In the future they will need to provide verification of medical problems.

Commissioner Jensen asked that they go through these one at a time. Keven explained each situation as the appeal was reviewed.

833 – Commissioner Martines made a motion to approve. Commissioner Haddock seconded. Motion carried.
840 – Commissioner Martines made a motion to deny. Commissioner Haddock seconded. Motion carried.
846 – Commissioner Haddock made a motion to approve. Commissioner Martines seconded. Motion carried.
859 – Commissioner Martines made a motion to approve. Commissioner Haddock seconded. Motion carried.
861 – Commissioner Martines made a motion to deny. Commissioner Haddock seconded. Motion carried.
865 – Commissioner Haddock made a motion to approve. Commissioner Martines seconded. Motion carried.
874 – Commissioner Haddock made a motion to approve. Commissioner Martines seconded. Motion carried.
875 – Commissioner Martines made a motion to deny. Commissioner Haddock seconded. Motion carried.
876 – Commissioner Haddock made a motion to approve. Commissioner Martines seconded. Motion carried.

Keven said the rest of the appeals filed late without a real reason and did not fit into a category. They are appeals #866, #867 and #883. Appeal 883 states a factual error but does not state what it is. He can push this one forward and do more research on it.

Commissioner Martines made a motion on appeals #866 and #867 to deny. Commissioner Haddock seconded. Motion carried.

Commissioner Haddock made a motion to table appeal #883. Commissioner Martines seconded. Motion carried.

Keven said for those that were approved for factual errors, he has had the staff work up the factual errors and the new values. Keven asked if the Commissioners would like to approve the new values here or review them first? Commissioner Martines said factual errors typically do not require huge changes. Commissioner Jensen said he is okay to approve them now.

Commissioner Haddock made a motion to approve the factual error amounts. Commissioner Martines seconded. Motion carried.

Keven said he would bring the rest of them to the next commission meeting.

Commissioner Jensen commented that they want each property owner to pay their fair share. There are legal obligations that they have. We've been very lenient over the last two years. We can't continue to do that. This is a warning to the tax payer, watch for your tax valuation notices and if you do not get them, come in and ask about them. You will need to follow the instructions on the valuation notice. We have staff that can help and answer questions in order to work through all of the problems. The late appeals cause a shortage to each of the taxing entities and that is not fair to the school district or the other taxing entities.

Keven said he agrees and all they are doing is making everything equitable. Keven doesn't care if the values go up or down as long as they are all equitably assessed. That is what they are aiming for. All of our properties are increasing in value but that doesn't mean our tax base is increasing. It just means it is better for all of us. He is pleased to see in doing all of these reviews, the improvement they make each year. We are not there yet. But after this next year we will be closer. They will continue to strive and make the necessary changes to get us where we need to be.

Commissioner Haddock said he had three properties that he did not turn in an appeal on time. This was an oversight on his part. A couple of them he appealed the year before. It was his fault. We need to set the standard. Keven said there are residential property characteristics available for everyone to review on the web page. If you see errors, call Keven and get it fixed. Most of the factual errors have been square footage issues. After remeasuring, they are easy to fix.

Commissioner Jensen thanked Amy and Keven and their staff in the Assessor's office, for their work. It has been intense and it has been going well. The citizens may not fully realize the value of the work but it is critical. Everyone needs to pay their fair share.

Keven said every property who appealed this year had comparable properties pulled and looked at in order to verify the value. When it goes to a hearing, an appraisal is written on the property. They are looking at the market data and comparing the value. There are a few appeals where the owners do not want to produce any evidence. That has been frustrating. We are just trying to get it right. Just saying the Assessor's office is wrong without evidence doesn't work. Keven gave some examples. Your value will always change every year. If you expect that your value will be the same every year, those days are gone. State statute says we must value every property every year. Every year you will get a new notice of valuation for your property. They will do their best to make sure it is accurate.

Commissioner Jensen asked Keven to explain the five-year cycle, that a house only gets looked at every five years. This is not the case.

Keven said we have done a disservice because we call it is a 5-year re-appraisal. They are working hard to change that. What it is, is a five-year property characteristic review. The Statute says, I must, at a minimum, review the characteristics of every property once every five years. Characteristics are: quality of construction, age, size, improvements, and any changes to the property. They look at all noticeable things like finishing a basement or anything else that goes through the planning commission. They are the same characteristics they value on. We have to be consistent.

Commissioner Jensen said every five years that happens with each home but every year the value has to be adjusted based on the sales of homes in those neighborhoods. Keven said in the past we were doing factoring. We were adjusting our values based on a factor. But it doesn't work when properties are misvalued. We had building lots in Price City valued at \$1,000 but it is an actual building lot that is between two homes. You can build on it. The actual value is somewhere between \$20,000 and \$24,000. It received a big increase because it went from \$1,000 to \$20,000. But it was undervalued and didn't make any sense. We have to make sure that equity is in place and factoring does not work.

The Commissioners thanked Keven for his help.

7) **Adjourn as Carbon County Board of Equalization and reconvene as Carbon County Board of Commissioners**

Commissioner Haddock made motion to adjourn as the Carbon County Board of Equalization and reconvene as the Carbon County Board of Commissioners. Commissioner Martines seconded. Motion carried.

8) **Consideration and possible approval of transferring ownership of Parcels #1B-0147-0003, #1B-0147-0006 and #1B-0147-0007, and 1B-0147-0005 to Wellington City**

Commissioner Jensen said these are four building lots in Wellington City. There were complications with these where the road in front of them is owned by a private land owner. The property was never turned over to Wellington City and it needs to be corrected. At the same time, there is a piece of property that Wellington owns that we need to go through in order to get our road built into the new industrial park on Ridge Road. Wellington City would like to trade parcel 1B-0029-0000 to us for the four lots indicated. This will be a good thing and we will not need an easement from Wellington City for the industrial park. We have four quit claim deeds.

Attorney Bryner said he has looked at the deeds. He has a slight change to the body of the text. He thinks the deed should say "hereby quit claims" rather than "conveys". This is sometimes implied that we are giving a warranty deed. He knows it says this in the heading of the deed but he thinks it should say it in the body of the text. It should say "hereby quit claims to Wellington City".

Commissioner Jensen asked Attorney Bryner to work with Attorney Hansen to work through and correct this.

Commissioner Haddock made a motion to approve the transferring of ownership for parcels: 1B-0147-0003, 1B-0147-0005, 1B-0147-0006 and 1B-0147-0007 with the added corrections proposed by Attorney Bryner calling it a quit claim. Commissioner Martines seconded. Motion carried.

9) **Presentation of Fraud Risk Assessment - Seth Marsing**

Seth said each year we are required by the State Auditor's Office to fill out a fraud risk assessment and present it in a commission meeting. The fraud risk assessment has two parts beginning with nine questions. Seth read these. It assigns a point value to each of these questions and how we answered them. Then it gives us a risk level based on our total point amount. The maximum is 395 points and we scored 365. Anything above 355 puts us at a very low fraud risk.

The way it is scored is if you are less than 200 you are a very high risk, between 201 to 275, you are high, between 276 to 315 is moderate, 316 to 355 is low and 355 to 395 is very low. Seth filled out the questionnaire and now needs the commissioners to review, approve and sign the document. He will then send it to the State Auditor's office.

Commissioner Jensen said everything has been done well and there are no exposed risks.

Seth said there is always concern and the possibility of fraud. This is one reason why the State has us fill this out each year. These are the things we can do to reduce our risk. We are continually trying to improve and will continue to update our policies. A few years ago, we added a fraud risk hotline and formed our internal audit committee.

Commissioner Martines made a motion to approve the Fraud Risk Assessment. Commissioner Haddock seconded. Motion carried.

13) Review and approval of departmental reports

Commissioner Martines made a motion to adjourn.

The meeting adjourned at 5:33 p.m.

Larry Jensen

Larry Jensen, Commission Chair
Carbon County Commission

ATTEST:

Seth Marsing
Seth Marsing, County Clerk/Auditor

