

**MINUTES  
BOX ELDER COUNTY COMMISSION  
APRIL 8, 2026**

The Board of County Commissioners of Box Elder County, Utah met in an Administrative/Operational Session at the County Courthouse, 01 South Main Street in Brigham City, Utah at 4:45 p.m. on **April 8, 2026**. The following members were present:

Tyler Vincent	Chairman
Lee Perry	Commissioner
Boyd Bingham	Commissioner
Marla Young	Clerk

The following items were discussed:

1. Agenda Review/Supporting Documents
2. Commissioners' Correspondence
3. Staff Reports – Agenda Related
4. Correspondence

The Administrative/Operational Session adjourned at 4:50 p.m.

The regular session was called to order by Chairman Vincent at 5:00 p.m. with the following members present, constituting a quorum:

Tyler Vincent	Chairman
Lee Perry	Commissioner
Boyd Bingham	Commissioner
Marla Young	County Clerk

The prayer was offered by Commissioner Bingham.

The Pledge of Allegiance was led by Attorney Stephen Hadfield.

**APPROVAL OF MINUTES**

**THE MINUTES OF THE REGULAR MEETING OF MARCH 25, 2026 WERE APPROVED AS WRITTEN ON A MOTION BY COMMISSIONER PERRY, SECONDED BY COMMISSIONER BINGHAM AND UNANIMOUSLY CARRIED.**

**ATTACHMENT NO. 1 - AGENDA**

**ADMINISTRATIVE REVIEW/REPORTS/FUTURE AGENDA ITEMS – COMMISSION**

There were no Administrative Review Items discussed.

**FORMER AGENDA ITEMS FOLLOW-UP – COMMISSIONERS**

**Fee Schedule for Fairgrounds - Chairman Vincent**

Chairman Vincent reported they are looking at the numbers for rentals at the fairgrounds and they hope to be ready to present them at the next meeting.

**EMERGENCY MANAGEMENT ISSUES**

There were no Emergency Management Issues discussed.

**ARPA/LATCF**

Auditor Shirlene Larsen reminded the Commission that the remaining ARPA funds must be spent this year.

**COMMUNITY DEVELOPMENT**

***Reappoint Jennifer Jacobsen and Lonnie Jensen as Members of the Box Elder County Planning Commission to Another 3 Year Term-Scott Lyons***

Community Development Director Scott Lyons explained that two Planning Commissioners terms have expired. He stated that both board members are interested in serving another term. He recommended re-appointing Jennifer Jacobsen and Lonnie Jensen for a three year term.

**MOTION:** Commissioner Bingham made a motion to re-appoint Jennifer Jacobsen and Lonnie Jensen to the Planning Commission. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**COMMISSIONERS**

**Bear River Mental Health Audit for 2025 - Rob Johnson**

Rob Johnson of Bear River Mental Health presented the audit for 2025 as required by state statute. He reported it was a clean audit. He gave highlights of the audit including unexpended funds, a statement of financial position, no internal deficiencies, and no instances of non-compliance.

**MOTION:** Commissioner Perry made a motion to accept the Bear River Mental Health Audit for 2025. The motion was seconded by Commissioner Bingham and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**Fraud Risk Assessment for Calendar Year 2025 - Shirlene Larsen**

Auditor Shirlene Larsen presented the Fraud Risk Assessment for 2025. She stated there are no real changes and the fraud risk levels are very low. She said their weakness is not having an audit committee.

**MOTION:** Commissioner Bingham made a motion to approve the Fraud Risk Assessment for 2025. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**Request for Forgiveness on Interest and Late Fees for Unpaid Property Tax Over Multiple Years- Parcel #05-152-0064-Jordan Oyler**

Jordan Oyler explained he thought the taxes were being paid through his escrow and was unaware that the taxes were not being paid. He said the notices were being sent to the property address, which is a building lot. He said a notice was sent to his parents home, which is a property he owns and that is the only way he knew the taxes were delinquent. He told the Commission he could pay the taxes, but asked for forgiveness of the penalties and interest. The penalties and interest are \$1,421.81.

Treasurer Shaun Thornley explained that an address is put on the deed when recorded. The address on the deed was the building lot address.

**MOTION:** Commissioner Bingham made a motion to forgive the penalties and interest on parcel #05-152-0064. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**TREASURER'S OFFICE**

**Payment Plan for Past Due Taxes on Parcel/Account: R0091939, 06-042-0031-Rusty and Caitlyn Palmer**

Caitlyn Palmer stated they moved from Preston and bought property in Deweyville. She said the taxes used to be in her mortgage and with this property they didn't have an escrow. She asked for a payment plan to get the taxes paid. She said they would try to have it paid off by the end of June.

**MOTION:** Commissioner Bingham made a motion to have the Palmers work with the County Attorney to set up an agreement and payment schedule on parcel #06-042-0031 and remove the property from the 2026 tax sale. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**TOURISM OFFICE**

**Present Recommendations for the 2026 Tourism Tax Advisory Board Grants-Joan Hammer**

Matt Hansen from the TTAB Board and Joan Hammer, Tourism Director, presented the recommendations for the 2026 Tourism Tax Advisory Board Grants. They explained the committee decided the best way to use tourism tax dollars.

Commissioner Perry stated they don't grant an award to every applicant. They weigh the applicants on what will bring true tourism to the county.

**MOTION:** Commissioner Bingham made a motion to approve the recommendations for the 2026 TTAB Grants. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Vincent voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

**ATTACHMENT NO. 2 - TTAB Grant recommendations**

**WARRANT REGISTER – COMMISSIONERS**

The Warrant Register was signed and the following claims were approved: Claim numbers 129220 through 129259 in the amount of \$233,378.80. Claim numbers 129260 through 129336 in the amount of \$913,069.56 with voided claims 122325 and 128490.

**PERSONNEL ACTIONS/VOLUNTEER ACTION FORMS – COMMISSIONERS**

<b>Employee Name:</b>	<b>Department:</b>	<b>Type of Change:</b>	<b>Effective Date:</b>
FREEZE, WYATT	WEED DEPARTMENT	COMPENSATION CHANGE	4/29/2026
SIMMONS, EMMA	WEED DEPARTMENT	REHIRE	4/6/2026
SIMMONS, EMMA	WEED DEPARTMENT	CELL PHONE ALLOWANCE	4/6/2026
JONES, KENDAL	FAIRGROUNDS	COMPENSATION CHANGE	4/29/2026
PEASNALL, JAMES	SHERIFF'S OFFICE	NEW HIRE	4/6/2026
JOHNSON, ELIZABETH	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/1/2026
NELSON, HEATHER	BOOKMOBILE	CELL PHONE ALLOWANCE	4/1/2026
ISAIA, LATWER	SHERIFF'S OFFICE	NEW HIRE	4/6/2026
HANSEN, MARCI	JUSTICE COURT	COMPENSATION CHANGE	4/27/2026
BIRCH, BRAXTON	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/14/2026
ALLEN, HAILEY	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/3/2026
BELLES, CALEB	SHERIFF'S OFFICE	COMPENSATION CHANGE	3/25/2026
HATCH, JAKE	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/2/2026
CARRILLO, MONICA	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/22/2026
CHRISTOFFERSEN, CHANDLER	ROAD DEPARTMENT	COMPENSATION CHANGE	4/3/2026

RHODES, BRADLEY	BOOKMOBILE	COMPENSATION CHANGE	4/1/2026
HAWKES, JON	ROAD DEPARTMENT	COMPENSATION CHANGE	4/11/2026
MILLER, LYNN	SHERIFF'S OFFICE	COMPENSATION CHANGE	4/22/2026
PAULI, JOSEPH	SHERIFF'S OFFICE	NEW HIRE	04/09/2026

**PUBLIC COMMENT (No action will be taken at this time)**

Chairman Vincent reviewed the guidelines for public comment.

**DeAnna Hardy of Brigham City** stated she spoke with Deputy Attorney Glen Thurston to learn more about the intent to add a Special Service District presented at a prior Commission meeting. He informed her the federal government wants to buy resources from the county. She spoke about the Bear River Water Conservancy District and when it was first presented to the citizens, it was to help create a reservoir in the county to bring water to all citizens. She said no reservoir has been created in 38 years, and only a few water projects for a few different towns. She stated the Box Elder Committee of Liberty opposes adding another Special Service District at the taxpayer's expense.


**CLOSED SESSION**

There was not a Closed Session.

**ADJOURNMENT**

A motion was made by Commissioner Bingham to adjourn. Commissioner Perry seconded the motion, and the meeting adjourned at 5:40 pm.

**ADOPTED AND APPROVED** in regular session this 22nd day of April 2026.


  
Tyler Vincent, Chairman

  
Lee Perry, Commissioner

  
Boyd Bingham, Commissioner

ATTEST:



  
Marla R. Young, Clerk



**COUNTY COMMISSION MEETING**  
Commission Chambers, 01 South Main Street, Brigham City, Utah 84302  
Wednesday, April 08, 2026 at 5:00 PM

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**AGENDA**

**NOTICE:** *Public notice is hereby given that the Box Elder County Board of County Commissioners will hold an Administrative/Operational Session commencing at 4:45 P.M. and a regular Commission Meeting commencing at 5:00 P.M. on Wednesday April 8, 2026 in the Commission Chambers of the Box Elder County Courthouse, 01 South Main Street, Brigham City, Utah. Please be advised that a member of the Board of Commissioners may not be present at the upcoming meeting in person, but may participate via phone or other electronic means.*

**1. ADMINISTRATIVE / OPERATIONAL SESSION**

- A. Agenda Review / Supporting Documents
- B. Commissioners' Correspondence
- C. Staff Reports

**2. CALL TO ORDER 5:00 P.M.**

- A. Invocation Given by: Commissioner Bingham
- B. Pledge of Allegiance Given by: County Attorney Stephen Hadfield
- C. Approve Minutes from March 25, 2026

**3. ADMINISTRATIVE REVIEW / REPORTS / FUTURE AGENDA ITEMS**

**4. FORMER AGENDA ITEMS**

**5. EMERGENCY MANAGEMENT ISSUES**

**6. ARPA/LATCF**

**7. COMMUNITY DEVELOPMENT**

- A. 5:08 Reappoint Jennifer Jacobsen and Lonnie Jensen as Members of the Box Elder County Planning Commission to Another 3 Year Term-Scott Lyons

**8. COMMISSIONERS**

- A. 5:10 Bear River Mental Health Audit for 2025-Rob Johnson
- B. 5:20 Fraud Risk Assessment for Calendar Year 2025-Shirlene Larsen
- C. 5:22 Request for Forgiveness on Interest and Late Fees for Unpaid Property Tax Over Multiple Years- Parcel #05-152-0064-Jordan Oyler

**9. TREASURER'S OFFICE**

- A. 5:27 Payment Plan for Past Due Taxes on Parcel/Account: R0091939, 060420031-Rusty and Caitlyn Palmer

**10. TOURISM OFFICE**

- A. 5:32 Present Recommendations for the 2026 Tourism Tax Advisory Board Grants-Joan Hammer

**11. PUBLIC COMMENT (No action will be taken at this time)**

- A. Those wishing to make a public comment shall sign the comment roll and will be responsible for following the rules outlined in the County Commission Rules and Procedures.
- B. Speakers will have one, three (3) minute opportunity to speak regardless of the number of items they wish to address.
- C. Speakers shall address their comments to the County Commission only. This is a time to be heard, there will not be a back and forth dialogue with the Commissioners.
- D. Speakers may file copies of their remarks or supporting information with the County Clerk. The County Clerk will make the information available to the County Commission.

**12. WARRANT REGISTER**

**13. PERSONNEL ACTIONS / VOLUNTEER ACTION FORMS / CELL PHONE ALLOWANCE**

**14. CLOSED SESSION**

**15. ADJOURNMENT**

Prepared and posted this 3rd day of April, 2026. Mailed to the Box Elder News Journal and the Leader on the 3rd of April, 2026. These assigned times may vary depending on the length of discussion, cancellation of scheduled agenda times and agenda alteration. Therefore, the times are estimates of agenda items to be discussed. If you have any interest in any topic you need to be in attendance at 5:00 p.m.



Marla R. Young - County Clerk  
Box Elder County

NOTE: Please turn off or silence cell phones and pagers during public meetings. This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made three (3) working days prior to this meeting. Please contact the Commission Secretary's office at (435) 734-3347 or FAX (435) 734-2038 for information or assistance.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 325/395 \*Risk Level: Very Low Low Moderate High Very High  
 > 355      316-355      276-315      200-275      < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	20	20
9. Does the entity have a formal audit committee?	—	20

\*Entity Name: Box Elder

\*Completed for Fiscal Year Ending: 2025 \*Completion Date: 4/3/2026

\*CAO Name: [Signature] \*CFO Name: Shirlene Larsen

\*CAO Signature: [Signature] \*CFO Signature: [Signature]

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers? <i>Auditor has access but does not print checks + all check registers are reviewed &amp; approved by diff. person</i>			X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

\* MC = Mitigating Control

**2026 TTAB Standard Grant Applications**

<b>Organization</b>	<b>City</b>	<b>Grant Description</b>	<b>Amount Awarded</b>
Aspire Performance Academy of the Arts, Inc	Brigham City	Fall Theatre Show - Willy Wonka Jr.	\$ 4,000.00
BE United Inc	BC/Perry	Golden Spike Classic Tournament	\$ 9,000.00
Brigham Bowman Archery Club	Mantua/BC	Indoor and Outdoor Course Improvements	\$ 11,000.00
Brigham City Corporation	Brigham City	Swings In Snow Park	\$10,000.00
Brigham City Corporation	Brigham City	Historic Downtown Lighting Attraction	\$ -
Brigham City Fine Arts Council	Brigham City	Shakespeare in the Summer Festival	\$ 5,790.00
Corinne City	Corinne	Corinne Methodist Church Restoration	\$ 12,500.00
District 9 Idaho High School Rodeo Inc	Fairgrounds	District 9 High School and Jr. High Rodeos	\$ 15,000.00
Friends of the Bear River Refuge	Brigham City	Destination Migration: A Year at Bear River	\$ 12,240.00
Golden Spike Association of Box Elder County	Brigham City	Tourism Enhancement and Community Heritage Promotion	\$ 6,000.00
Historic Downtown Brigham City	Brigham City	Art On Main	\$ 5,000.00
Lake Bonneville Symphonic Society	County	Funding for Music & Percussion Replacements and Upgrades	\$ 1,800.00
Mountain Valley Ranch Horse Association	Fairgrounds	MVRHA Summer Show Series	\$ 2,350.00
Old Barn Community Theatre	Collinston	Upgrade for 2026 Season	\$ 15,000.00
Professional Mini Bull Riders (PMBR)	Fairgrounds	PMBR Finals	\$5,500.00
Tremonton City	Tremonton	Midland Hotel Mural at Midland Square	\$ 7,500.00
Tremonton City	Tremonton	Western Regionals Waterski Tournamnet	\$ 5,000.00
Tremonton City	Tremonton	Jeanie Stevens Park Sidewalk and Parking Lot Improvements	\$ 30,000.00
Willard Bay	Willard	South Marina Splash Pad	\$ 30,000.00
			<b>Total \$ 187,680.00</b>