

MINUTES OF THE BOARD MEETING – MAY 7, 2026

The Board of Education of the Aspen Peaks School District met in a board meeting on Thursday, May 7, 2026, at 7:34 PM. The board meeting took place in the cafeteria of Viewpoint Middle School, located at 211 West Traverse Terrace, Lehi, UT 84043.

Board members present: President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Steve Sparti, and Jason Theler(google meet). Absent: Jason Hart

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 4 others in attendance.

President Diane Knight conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Superintendent Perkins.

REVERENCE

Reverence was given by Board President Diane Knight.

COMMUNITY COMMENTS - no comments

DISCUSSION/ACTION ITEMS:

1. Alpine School District Truth in Taxation Consideration

Board President Knight commented Truth in Taxation is a high impact issue. As a Board we want to be intentional in our decisions. Early this week it came to our attention that we need to act quickly on this issue, hence this board meeting was called for tonight. We are assembled here to have a discussion about Truth in Taxation.

Bea Twede gave an overview of Truth in Taxation, and said we should keep in mind a few important principles:

- Revenue Neutrality - Each year the county assessor under the jurisdiction of the Utah State Tax Commission calculates a certified tax rate
- Certified tax rate composed of several different levies.
- Tax rate is calculated to generate the same revenue as the prior year excluding any new growth.
- No adjustment for inflation is included in this calculation.
- Increments are the measuring unit for the tax rate.
- Each school district needs to maintain 20 qualifying tax increments to maximize state guaranteed funding.
- It is not all or nothing if we fall below the 20 increments, but if we don't maintain the 20 increments we do lose out on some of the tax funding.
- State code as we talk about the 20 increments has a "hold harmless" period of time if we fall below the 20 increments due to revenue neutrality. We can look back on the 3 previous years and use those previous tax levels from those years so that we don't lose out on the tax guaranteed funding.
- If in tax year 2027 Aspen Peaks falls below the 20 increments, Aspen Peaks will use the highest rate of tax in year 2024, 2025, or 2026 from ASD rates to determine their "hold harmless" combined rate in year 2027. The highest of those rates was in 2024 at a rate of 23.66 increments. She admonished us to consider this as we move forward in our discussion about TnT tonight.

Board member discussion

Board member Bonner read a statement from board member Hart who was unable to attend the meeting. Board member Hart doesn't support the ASD TnT for 2 reasons: first, we don't have a specific purpose for the increase that could be implemented, and there is a lot that we don't know yet about our budget and operations for this coming year. He would hate to ask the tax payers for their funds without a specific plan as to where we would use

their money. Second, he is concerned with the overlap of our local municipalities who are also seeking tax increases. It would be too much for many in our community.

Board President Knight stated that there has been confusion about what the Aspen Peaks board would be asking for. We need to make a decision by May 12.

Board member Brammer stated that she had contacted the ASD board members and asked them a couple questions about TnT. She asked them if a majority yes vote would mean that Aspen Peaks would consider letting ASD move forward with the TnT process and look into the tax increments. Or, does the majority yes mean that we want ASD to act for us as Aspen Peaks in TnT this year. Her responses from ASD were mostly the second option. She stated that the bill that was passed was to give more notice, to be more transparent, to have more meaningful processes and provide a better way for tax payers to weigh in when their taxes are going up. She said the whole process is being rushed and that she would be a no vote today so that we can honor the full TnT process and so everyone has an opportunity to participate.

Board member Bonner stated that she dislikes the way the TnT process works. The process states you must indicate in May if you are going to pursue/start the process in May and you don't even know what the new rate will be until July. Your budget doesn't get passed until July and you don't even vote if you are going to do the TnT process until August. It is a tricky process because she wants to see the rate before she knows if she wants to change the rate. She feels it is hard to make the decision to start the process in May when you don't know what the new rate is going to be. She feels the problem with not putting the information out and opening the process in May is that you can't reverse the decision and are closing the door on TnT. She doesn't have an opinion as to whether she is willing to increase tax in August because she doesn't know what the rate is going to be yet. But she doesn't want to close the door now, so she would be in support of putting out a notice so we can make the choice in July once the data is available.

Board member Sparti stated that he asked Superintendent Perkins and BA Bea Twede if the Board voted yes today would that forfeit the right to vote once ASD pushed this forward? It appears the answer is yes. A yes vote today authorizes ASD to operate on our behalf to pursue TnT. If we vote yes, we lose all say in what will happen with TnT. He asked Bea what our current rate was; it is around 20.4. Follow up question: if we fall below in 2027 we have a grace period and if the rate drops we could make an emergency move and take an increment from capital and move it to operations. We have only existed for 6 months, we did TnT last year, we don't have our boundary study done yet, we don't have all our financials for next year done yet, we don't know what our financial priorities are going to be and how we are going to set those. The other question is: can we do TnT next year? We don't have the answers to any of these questions yet. He feels it is premature to move forward and say yes to TnT, and ask for money when we can't pin point exactly what we are going to do with the money due to unknown financials. It is bad governance, bad policy to just push something forward, because it is premature.

Board member Burrows stated that TnT is new and she didn't realize that she had to make a decision about it so soon. She is still gathering information and wishes she had more time. She wants to be a good community member and wants all 3 districts to succeed. She wants to be a team player with the other districts and our cities. She reached out to the local cities to see if they would be pursuing TnT. Some cities are pursuing TnT, one is not and some are undecided. It is important to her to not put too much on our community members. She would love extra time to work with our cities and collaborate with them so that if they are pursuing TnT then Aspen Peaks would not pursue TnT in the same year. We need to work together hand in hand. She is still in an information gathering state at the moment and doesn't feel she could vote either way at this point.

Board member Theler has some reservations about the timing. Do we have specific plans for the TnT funds; where would we use them? We can always put money to use, but the timing worries him. This came up all of a sudden, we need to have a compelling reason to move forward. He has significant concerns for a variety of reasons. He could only vote yes if there is a strong consensus with the Aspen Peaks Board and only with a tight increment cap. At this point he is still weighing options but if there is a strong consensus with our board he could go along with it.

Board member Brammer complimented ASD Board members and leadership on the way they have worked since the vote was passed to split. She complimented the work they had done to move forward with the split and prepare for July 2027 with the needs of all 3 districts. She is so grateful for the funds that have been given to the 3 new districts to help with their individual needs. Due to the allocated funds we were given, we are under budget. For that reason she feels we need to pause on TnT because until 48 hours ago, there was no talk of TnT. We need to be true to what we said to our communities when we were running for office as potential school board members.

Board President Knight asked if anyone had a motion.

Board member Sparti made a motion to not move forward in asking ASD to consider Truth in Taxation.

Board member Brammer seconded the motion. The vote went as follows:

YES votes - Board members: Theler, Sparti, Brammer

NO votes - Board members: Bonner, Burrows, Knight

Board member Hart was not present so he didn't vote.

The vote was 3-3 so no majority. MOTION FAILED, no action taken.

ADJOURNMENT

On motion by Board member Sparti and seconded by Board member Bonner, the meeting adjourned at 8:14 PM. The Board members who voted in favor were President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Steve Sparti, and Jason Theler. The vote was unanimous.

APPROVED