



GRAND COUNTY BOARD OF EQUALIZATION MEETING

**Grand County Commission Chambers
Hybrid virtual participation on Zoom
Moab, Utah**

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MINUTES 6 May 2025

The Grand County Board of Equalization met in a meeting on May 6th, 2025. The meeting was held in-person in the Grand County Commission Chambers, with hybrid virtual participation also available via Zoom. It was also broadcast and saved on YouTube. Attending the meeting in-person was Commission Chair Bill Winfield, Vice-Chair Melodie McCandless and Commissioners Mary McGann, Jacques Hadler, Mike McCurdy, Trisha Hedin, and Brian Martinez. Also attending in-person were County Attorney Stephen Stocks and Commission Administrator Mark Tyner.

Chair Winfield called the meeting to order at 3:00 p.m.

Citizens to be Heard (none at this time)

Commission Member Disclosures (none at this time)

Approval Of Minutes

1. Board of Equalization Draft Minutes from February 4th, 2025

Motion by Commissioner Martinez to approve the minutes as presented

Motion seconded by Commissioner Hedin

Motion passes 7-0

General Business - Action Items - Hearings

2. Request for Property Tax Exemption – Community Rebuilds

Attorney Stocks explained the process by which Community Rebuilds submitted this property tax exemption request, ceding time to Rikki Epperson, Executive Director of Community Rebuilds, to present information supporting the request. Stocks explained that after this hearing, the Commission will follow with closed session deliberation leading to a final determination given at the subsequent Board of Equalization meeting.

Local non-profit organization Community Rebuilds submitted the following testimony in support of their request:

Community Rebuilds is a building school primarily focused on teaching students how to build energy-efficient homes since 2010. Our mission is to build energy efficient housing, provide education on sustainability, and

improve the housing conditions of the workforce through an affordable program. Over the years, we've graduated more than 650 students and constructed 76 homes. The educational aspect of our program helps offset labor costs for low-income households, making our homes affordable for the income brackets we serve. Our campus includes an office building and three student housing units, with a total of 20 bedrooms. Each year, we collaborate with a variety of educational institutions, including Utah State University, University of Utah, Weber State University, Yestermorrow Design Build School, and Grand County High School. We offer a wide range of workshops, courses, presentations, and hands-on training sessions, engaging students of all ages and backgrounds on topics such as permaculture, natural building, sustainable building, and renewable energy.

The impact of our program extends far beyond the homes we build. Many of our graduates secure jobs within the community during or after their training. For example, all of the Housing Authority's construction staff are Community Rebuilds alumni. Our graduates also go on to work with other construction companies, non-profits, and a variety of local businesses. As a non-profit organization, we offer all our services free of charge to both our students and the homeowners we serve. To continue this work, we rely on the support of our community. We have also housed dozens of other interns, students, AmeriCorps and VISTA members at a subsidized rate for Grand County, Moab City, The Heath Department, Rim to Rim Restoration, Moab Area Community Land Trust, and Youth Garden Project, to name a few. We are certain that this niche housing opportunity is very important and contributes to all aspects of our community in various ways.

The rent that we collect is subsidized to fit the income or living stipend of the student or volunteer service member. This means many do not pay any rent and some pay \$300-500 depending on their monthly income. This amount includes all utilities, trash, recycling, Wi-Fi, kitchen appliances and utensils, and the units come fully furnished. With the utility costs, management and maintenance cost, the student housing operates at a loss and annual fundraising efforts are required to keep the campus and housing going. In order to keep the rent low, all-inclusive, and subsidized, we are requesting a property tax exemption.

The Commission discussed the property tax impacts to other taxpayers that would result from granting the exemption request. Treasurer Kauffman prepared an analysis that concluded that the impact would be up to \$4.26 for every \$10,000 of taxes that an individual property owner paid. Epperson clarified that the grounds for granting an exemption to an educational institute does not factor in discernment of its benefit to the community.

Chair Winfield closed the hearing and adjourned the meeting at 3:21 p.m.

Bill Winfield

Bill Winfield
Chair, Grand County Board of Equalization

Gabriel Woytek

Gabriel Woytek
Grand County Clerk/Auditor

Audit trail

Details

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Activity

 SENT	dvanhorn@grandcountyutah.gov sent a signature request to: • Gabriel Woytek (gwoytek@grandcountyutah.gov) • Bill Winfield (bwinfield@grandcountyutah.gov)	2026/07/31 19:00:44 UTC
 SIGNED	Signed by Gabriel Woytek (gwoytek@grandcountyutah.gov)	2026/07/31 19:28:38 UTC
 SIGNED	Signed by Bill Winfield (bwinfield@grandcountyutah.gov)	2026/07/31 19:25:36 UTC
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