



GRAND COUNTY BOARD OF EQUALIZATION MEETING

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

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MINUTES 18 November 2025

The Grand County Board of Equalization met on November 18th, 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 Jacques Hadler, Mike McCurdy, Trisha Hedin, and Brian Martinez. Also attending in-person were Clerk/Auditor Gabriel Woytek, Commission Administrator Mark Tyner and County Attorney Stephen Stocks. Commissioner Mary McGann was absent.

Chair Winfield called the meeting to order at 4:14 p.m.

General Business - Action Items - Discussion and Consideration of Approval

1. Approval of Meeting Minutes for July 1st and November 5th, 2025

Motion by Commissioner McCandless to approve the meeting minutes as presented

Motion seconded by Commissioner Hadler

Discussion (none at this time)

Motion passes 6-0

2. Approval Of Hearing Officer Recommendations On 2025 Property Tax Appeals

Presentation

Clerk/Auditor Woytek gave an overview of the property valuation appeal process and resulting hearing officer determinations on appeals heard, which were presented in the packet in a tabulated format. This is the second round of appeal determinations for the 2025 tax year that were not ready for approval at the November 5th BOE meeting.

As with the first round of appeal determinations approved on November 5th, Randy Kelly was the hearing officer representing Grand County. The recommended changes from the 2025 Board of Equalization (BOE) hearings for this round of appeals resulted in a decrease in total Market Value of \$867,275. County-wide Taxable Values decreased by \$975,465. Based on the certified tax rate of .001758 (General Operations, Library Operations) the recommended changes decrease total tax dollars for Grand County in the amount of \$1,714.87 for this round of appeals. While technically a decrease in taxable valuation, certified tax rates are

calculated using adjustments for average BOE decreases, collection rates, and new growth values. BOE adjustments generally reflect only minor changes in property tax revenue to the county.

In the aggregate, the total impact to tax revenue as a result of both rounds of appeal determination approvals is negative \$41,540.22 (negative \$1,714.87 being considered in this meeting & negative \$39,829.35 already approved on November 5).

Motion by Commissioner McCandless to approve the Hearing Officer Recommendations for the 2025 Property Tax year, as presented

Motion seconded by Commissioner Martinez

Discussion (none at this time)

Motion passes 6-0

Chair Winfield adjourned the meeting at 4:16 p.m.

Bill Winfield

Bill Winfield
Chair, Grand County Board of Equalization

Gabriel Woytek

Gabriel Woytek
Grand County Clerk/Auditor

Audit trail

Details

FILE NAME	11.18.25 BOE MEETING MINUTES approved - 7/31/26, 1:02 PM.pdf
STATUS	Signed
STATUS TIMESTAMP	2026/07/31 19:27:59 UTC

Activity

SENT	dvanhorn@grandcountyutah.gov sent a signature request to: - Bill Winfield (bwinfield@grandcountyutah.gov) - Gabriel Woytek (gwoytek@grandcountyutah.gov)	2026/07/31 19:03:09 UTC
SIGNED	Signed by Bill Winfield (bwinfield@grandcountyutah.gov)	2026/07/31 19:26:49 UTC
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