MINUTES
OF THE REGULAR MEETING OF THE
BOARD OF EQUALIZATION OF TOOELE COUNTY
HELD SEPTEMBER 21, 2021

Chairman Hamner called the meeting to order at 6:30 PM. The time, place and agenda of the meeting had been provided to the Tooele Transcript Bulletin and to each member of the governing body by posting the notice and agenda at least two days before on the Tooele County website and emailing them a link.

1. **CALL TO ORDER AND ROLL CALL.** Council Chair Hamner called the meeting to order at 6:30 PM. Present at the meeting were Council Members Jared Hamner, Chair, Kendall Thomas, Scott Wardle, Tye Hoffmann and Jared Hamner. Council Member Tom Tripp attended via phone. Also present were Colin Winchester, Deputy Attorney, Andy Welch, County Manager, Brittany Lopez, Assistant to the County Manager, and Tracy Shaw, Interim Clerk. County Staff in the audience included Alison McCoy, Auditor.

2. **APPROVE MINUTES FROM 08.11.2021.** Council Member Thomas motioned to approve the Minutes. Council Member Hoffmann seconded the motion. All concurred.

3. **TAX ADJUSTMENTS.** Council Chair Hamner introduced this item.

   A) **REVIEW OF INDIGENT ABATEMENT APPLICATIONS.** Alison McCoy, Auditor, presented this item. She explained the Board and Equalization's role and explained their responsibilities. The County Council acts as the Board of Equalization and this through State Statute and County Code. It is their responsibility to raise and lower property assessments, they are the appeal body, they authorize discretionary indigent abatements, and adopt mandatory circuit breaker and veteran abatements. Auditor McCoy's role is to act as a secretary or clerk, to act as liaison or mediator between the Assessor's Office and the Hearing Office for appeals, input approved and adopted abatements into the county tax rate system and communicate with citizens about the appeal and abatement decisions. This is a year-long process. The appeals process starts the moment valuations go out and citizens have 45 days to appeal the valuation of their property. The appeals that the Assessor's Office cannot reach an agreement with will go to the Hearing Officer for a decision. There are 3 types of abatements- Veterans, Circuit Breaker and Low Income. Veteran Abatements are mandatory and can come in at any time. This is for 10% or more disabled veterans and they are allowed to apply for 1 year prior if they did not know about this program. This program is funded by the county and the veterans are given up to $275,000 credit on the taxable value of their property. Any credits left over on their property taxes can be used towards their vehicles. Circuit Breaker Abatements are mandatory and are for citizens ages 66 and older who have an adjusted gross income of less than $34,666. These types of abatements are funded by the State up to $1,067, and the County gets reimbursed for each of these abatements. The County also gives a 20% discount off the fair market value of the house.

   Low Income Abatements are the abatements that will be discussed tonight. They are discretionary and are funded by the County. The abatement amount is $1,067 or 50% of the tax due, whichever is lowest. The criteria requirements for this type of abatement are as follows: the applicant must be under 65 years old, make less than $34,666, be disabled or be experiencing extreme hardship. Auditor McCoy clarified that the $1,067 or 50% of the tax due are the only options for this abatement. Applications are collected throughout the year and applicants are asked to provide information to "tell their story", such as proof of income and medical information. Some applicants are unwilling to share that information, but others are very willing. Applications are collected all year and are due September 1st, but decisions are not made right away as circumstances may change. The approval process is different with the new form of Government, but the current approach isn't any better or worse than anywhere else. The County Manager's Office has reviewed each application and has given a recommendation on each one. Additional information has been requested of some applicants and they have until October 1st to submit. A BOE (Board of Equalization) meeting is scheduled for October 5th to discuss applications awaiting more information, and a final list of abatements needs to be ready for the Treasurer's Office to have tax notices ready by October 8th. Council Member Hoffmann asked about specific applications that did not provide proof of income. Auditor McCoy stated they are either previous applicants from previous years whose circumstances have not changed, or they meet the income criteria. Council Member Wardle asked about the procedure of handling specific applications that do not have a recommendation from the County Manager's Office but provided additional information. Auditor McCoy recommended that the Board approve based on the County Manager's recommendations, and any applications that are awaiting more information can be discussed in the BOE meeting on October 5th. Council Member Tripp joined via phone and stated that he feels the Council is on track with this decision and trusts the County Manager's assessments. Council Member Hoffmann motioned to move forward with recommendations as outlined. Council Member Tripp seconded the motion. All concurred.

4. **ADJOURN.** Council Member Hoffmann motioned to adjourn at 6:48 PM. Council Member Wardle seconded the motion. All concurred.

THE FOREGOING MINUTES ARE HEREBY APPROVED:

BY: ______________________

TOM TRIPP, CHAIRMAN

COUNTY OF TOOELE
COUNTY CLERK
STATE OF UTAH

ATTEST:

BY: ______________________

TRACY SHAW, INTERIM COUNTY CLERK