



Board of Equalization Meeting Minutes

January 17, 2023
Council Chambers
05:20 PM

1. Call to Order

Council Member Jared Hamner called the Board of Equalization to order at 05:22. 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.

2. Roll Call

Council Member Roll Call as follows: Jared Hamner, present. Kendall Thomas, present. Erik Stromberg, present. Scott Wardle, present. Tye Hoffmann, present.

Also present were Scott Broadhead, Attorney, Andy Welch, County Manager, Brittany Lopez, Assistant County Manager, and Tracy Shaw, Clerk.

Staff in attendance were Jake Parkinson, Assessor. Alison McCoy, Auditor. Corey Bullock, Parks and Rec Director. Colin Winchester, Deputy Attorney. Jed Bell, Roads Director. Marie Martinez, Deputy Auditor. Wayne Anderton, Solid Waste Director. Rachelle Custer, Community Development Director. Paul Wimmer, Sheriff. Nikki Rash, Chief Deputy Clerk. Adam Sadler, HR Director. Trish DuClos, Code Enforcement/Planner. Bucky Whitehouse, EOC Director. Jason Sparks, Facilities Director.

Guests in attendance were Tim Gillie with the Transcript Bulletin and Laurie Hurst with Clark Farm.

3. Select Chair for 2023

Council Member Wardle motioned to appoint Council Member Stromberg to serve as Board of Equalization Chair. Council Member Stromberg indicated that he would accept the appointment. Council Member Thomas motioned to close nominations, second by Council Member Wardle.

All in favor of closing nominations and appointing Council Member Stromberg by acclamation. The motion passed.

4. Minutes

A. December 20, 2023

Agenda Attachments

1. 12.20.2022.pdf

Council Member Stromberg took over the meeting.

Council Member Hamner motioned to approve the December 20, 2022 minutes, second by Council Member Thomas. Council Member Stromberg abstained from voting as he was not present in this meeting. All other Council Members in favor of approval. The motion passed.

5. Determination of Clark Historic Farms Taxable Status

Alison McCoy, Auditor, presented this item. She reminded the Council that this item was discussed in the December 20, 2022, meeting, but was tabled to allow Clark Historic Farms to gather additional information. She advised that Clark Historic Farms has had a permanent property tax-exempt status due to a clerical error. The farm was purchased from Grantsville City and the permanent exempt status rolled over to the new owners. This error was discovered after the deadline to properly apply for tax exempt status had passed.

Auditor McCoy presented the Council with two recommendations. The first option is to revoke the tax-exempt status and waive the penalties for the revocation. The second option is to allow Clark Historic farm to retain their tax-exempt status for the remainder of 2023, but not allow it to be permanent status. This would require Clark Historic farm to reapply for tax-exempt status again.

Auditor McCoy advised that the Council had requested in the December 20, 2022 meeting that Clark

Historic Farms provide information about their 501c3 status. She advised that their 501c3 status has been re-instated, although it was after the deadline the Council had asked for. The Council had also asked for information on the type of activities are held at the farm; what is was considered for profit vs what is considered nonprofit. Auditor McCoy stated that Clark Farms indicated that their for profit activities are minimal.

Auditor McCoy reviewed the criteria of how to qualify for tax-exempt status per the State Tax Commission Standard of Practice, stating that the requirements are that a property be used for Religious, Charitable or Educational purposes. She advised that the properties taxable value is \$217,000, making the 2022 taxes owed \$2,359.74. She estimated that 2023 taxes would be approximately the same amount.

Jake Parkinson, Assessor, joined Auditor McCoy and stated that Clark Historic Farms has been tax-exempt since 2015. Auditor McCoy stated that Board of Equalization appeals are a 3-phase process. The first phase is the appellant can appeal to the Assessor's Office and work directly with Assessor on the matter. The second phase is the appellant can appeal to a judge, who would work out the dispute between the property owner and the Assessor's Office. The third phase is at the State level. She advised that the deadline for any of these phases has passed for 2022, so it is the Council's obligation to make the determination of what to do with Clark Historic Farm's tax-exempt status for 2022.

Laurie Hurst with Clark Historic Farm advised that activities at the farm are run completely by volunteers. She advised that all the funds, including entrance fees, are put back into preservation, inspiration, and education at the farm. She stated that the Farm brings a lot to the county as far as entertainment, education, and tourism. She stated she would like to know of any other tax-exempt properties of similar value in the county so that she can model Clark Historic Farms after them.

Council Member Thomas stated that he would like to see Clark Historic Farms be tax-exempt and feels that the county should try to help them maintain that status. Council Member Hamner stated he would like the State to look over the criteria and confirm that Clark Historic Farm qualifies for tax-exempt status. He does not want to open it up to other entities to appeal their status based on their decision tonight. Council Member Wardle stated that Clark Historic Farms should not be penalized for a clerical error that the county made.

Council Member Wardle motioned to waive Clark Historic Farms 2022 taxes, and make a determination that Clark Historic Farms does not meet the charitable purpose under that statute discussed, and encourage Clark Historic Farms to appeal to the State Tax Commission for 2023. Second by Council Member Thomas. All in favor. The motion passed.

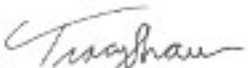
Council Member Thomas added that the Auditor's Office and Assessor's Office assist Clark Historic Farms with the appeal as much as possible.

6. Adjourn

Council Member Hamner motioned to adjourn, second by Council Member Hoffmann. All in favor. The meeting adjourned at 5:45 pm.

THE FOREGOING MINUTES ARE APPROVED:


Erik Stromberg, Board Chairman


Tracy Shaw, County Clerk

