

MINUTES
WEBER COUNTY BOARD OF EQUALIZATION

Tuesday, March 26th, 2024 – 11:00 a.m.
Via Zoom meeting + at Weber Center, 2380 Washington Blvd., Ogden, UT

In accordance with the requirements of Utah Code Section 52-4-203, the County Clerk records in the minutes the names of all persons who speak at a County Commission meeting and the substance "in brief" of their comments. Such statements may include opinion or purported facts. The county does not verify the accuracy or truth of any statement but includes it as part of the record pursuant to State law.

WEBER COUNTY COMMISSIONERS: James "Jim" H. Harvey, Sharon Bolos, Gage Froerer
STAFF PRESENT: Lynn D. Taylor, of the County Clerk/Auditor's office; Courtlan Erickson, of the County Attorney's office; and Craig D. Brandt, of the County Clerk/Auditor's office, who took minutes.

A. CALL TO ORDER: Chair Harvey

B. CONSENT ITEMS:

1. Minutes for the Board Equalization meeting held on May 16th, 2023.

Commissioner Bolos moved to approve the consent items; Commissioner Froerer seconded.
Chair Harvey – aye; Commissioner Bolos – aye; Commissioner Froerer – aye

C. PUBLIC HEARING:

1. **Request for a motion to adjourn public meeting and convene public hearings.**

Commissioner Bolos moved to adjourn the public meeting and convene public hearings, 11:01 a.m.;
Commissioner Froerer seconded.

Roll Call Vote: Chair Harvey – aye; Commissioner Bolos – aye; Commissioner Froerer – aye

2. **Public Hearing discussion and action for the 2023 Tax Relief Program.**

Andy McRae (Deputy Clerk, Board of Equalization): As you know, the State Legislature allows tax relief to be granted at the county level for a variety of reasons, including relief to Veterans with a disability, the elderly with lower income, the indigent, blind individuals, and deployed military. Weber County approved a total of 4,985 applications in 2023. This is an increase of 148 applications over 2022 or 3.04%. This number breaks down per category as follows:

Veterans w/a disability	3,860
Circuit Breaker (elderly)	992
Indigent Abatement	315
Blind	43
Deployed Veterans	14
Deferral	1

The total dollar amount of tax relief provided for property owners through all of these programs was \$10,928,677.06.

3. **Public Hearing discussion and action for the 2023 Property Tax Valuation Appeals & Journal Vouchers.**

Andy McRae (Deputy Clerk, Board of Equalization): Now we are looking at the 2023 Property Valuation Appeals & journal voucher adjustments.

Weber County sent out 105,191 property valuation notices to property owners in July last year. Here are the adjustments as it currently stands.

Total appeals filed	1,109	1.05% of total notices mailed
Appeals not accepted	148	13.35% lack/evidence, not timely or parcel # entry error
Accepted appeals	961	86.65% of appeals filed
No adjustments made	494	51.4% of accepted appl
Adjustments made	467	48.6% of accepted appl

The total number of these adjustments made accounts for less than half of one percent of the total number of parcels in the county, 0.44% to be exact. This is a testament to the great work and dedication from the Assessor's Office to provide a fair and accurate assessment to all property owners in our community. We also processed a total of 232 journal vouchers.

4. **Public Hearing discussion and action for the 2024 Property Tax Exemption applications. This item was not heard today.**

5. Public Comments:

Roger Brunker: A few years ago I was put on a committee to decide are we going to do an off-the-shelf tax relief system or are we going to do an in-house system like we previously had. After a lot of study and visits to a lot of counties, we decided to do an in-house system. It's kind of my swan song as I leave the county; they've asked me to stay and make sure this new system is integrated well and from a user standpoint is working well. I know you do not get to work with IT as much, so I just wanted you to know you have one of the best IT departments I've seen in a long time. Under the helm of Lisa Stringham, who is kind of the project manager for the new tax system, she has a group of young and extremely talented IT technicians and programmers who are phenomenal at what they do. And I've called them really bad names, let me tell you why. Some of those reports that you have seen, you'll notice there's tabs and tabs and numerous names, 4,000 names, would take me at least two days to compile and create and put it in the formats that you're seeing. Right now, you push a button and in less than 15 seconds you get that same report. I was really ticked off when they did that because I thought at least make it look hard. I just want you to know they deserve a real shout out and all kinds of praise. We asked them for some changes and instead of weeks a lot of times by that afternoon we have those changes. So they've just done a phenomenal job and I think we're really fortunate to have a good in-house system coming up online.

Chair Harvey: Mr. Brunker this will likely be your last Board of Equalization meeting. Countless people owe you a debt of gratitude for your work and service, sir. You have been a wonderful advocate in their behalf working alongside with many departments to facilitate the success of this and I really do appreciate it. I just want you to know I appreciate the character and the Integrity that you you've exemplified over the decades your service here at Weber County thank you, sir.

Mr. Brunker: It's been my pleasure, thank you sir.

6. Request for a motion to adjourn public hearings and reconvene public meeting.

Commissioner Bolos moved to adjourn the public hearings and reconvene public meeting, 11:10 am;
Commissioner Froerer seconded.
Chair Harvey – aye; Commissioner Bolos – aye; Commissioner Froerer – aye

7. Action on public hearing:

C2: Approval of the 2023 Tax Relief Program.

C3: Approval of the 2023 Property Tax Valuation Appeals & Journal Vouchers.

Commissioner Bolos moved to approve the 2023 Tax Relief Program and 2023 Property Tax Valuation Appeals & Journal Vouchers; Commissioner Froerer seconded with a comment: A shout out and accolades to the assessor, to the clerk, and obviously IT with that group working together. It just shows the systems working. I believe he said that 960 people are took advantage of the Circuit Breaker program. This is an opportunity for the public that talk about property tax and have the need for some type of relief, to come to the County. This shows that we are listening, we're doing what we're directed to do, and the word's getting out. It's not only just the work that's done. It's the education process to allow the members of the public to come in and make those appeals and then the work hard work that's done by you folks to make sure that they're granted in an equitable and fair basis. I applaud everybody that has done this. The numbers look great.
Chair Harvey – aye; Commissioner Bolos – aye; Commissioner Froerer – aye

C4: Approval of the 2024 Property Tax Exemption applications. This item was not heard today.

D. PUBLIC COMMENTS: NONE.

E. ADJOURN

Commissioner Bolos moved to adjourn at 11:12 am.; Commissioner Froerer seconded.
Chair Harvey – aye; Commissioner Bolos – aye; Commissioner Froerer – aye

Attest:

Gage Froerer, Chair
Weber County Commission

Ricky D. Hatch, CPA
Weber County Clerk/Auditor