GRAND COUNTY BOARD OF EQUALIZATION
SPECIAL MEETING

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

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MINUTES
9 November 2023

The Grand County Board of Equalization met in a regular meeting on November 9th, 2023. 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 Jacques Hadler, Vice-Chair Kevin Walker and Commissioners Mary McGann, Bill Winfield and Mike McCurdy. Also attending in-person were Associate Commission Administrator Quinn Hall and Clerk/Auditor Gabriel Woytek. County Attorney Stephen Stocks was in attendance virtually.

Chair Hadler called the meeting to order at 4:04 p.m.

Pledge of Allegiance

Commission Member Disclosures

Commissioner McGann disclosed that she personally knows member of the community who have been affected by this year's property valuations and subsequent appeals process, and has not engaged in ex-parte communications with these people.

Commissioners McCurdy, Hadler, and Winfield spoke to the same.

Approval Of Minutes

1. Board of Equalization Draft Minutes from May 3rd, 2022

Motion by Commissioner McGann

Motion seconded by Commissioner Walker

Motion passes 7-0

Presentation

2. Utah State Property Tax Division (Josh Nielsen, Director of Property Tax, Utah State Tax Division)

Nielsen gave an overview for the process by which the Utah State Tax Commission sees appeals after a ruling is made by the County Board of Equalization (BOE). T0he purpose of a Hearing Officer is due to the fact that the BOE does not have the requisite professional expertise to rule on cases. The County Auditor is required to send an appeal determination, and BOE appellants then have 30 days to forward an additional appeal to the Utah State Tax Commission, via the County Auditor's Office. The Utah State Tax Commission collects these appeals and requests more information as needed to prepare for the hearing. Hearing typically scheduled in individual counties for the summer of the following year.

Nielsen explained that appellants have the option to hire an appraiser or attorney to best argue the case brought forth to the State. The Tax Commission, whose job it is to oversee the actions of the county and make sure that they are operating in a fair and appropriate manner, operates in a fair and impartial manner. One member of the Tax Commission is an attorney with experience in commercial property appraisal. Taxpayers, if they feel confident and competent, are free to represent themselves with the understanding that they will be presenting their case against that of a certified general appraiser.

Commissioner Winfield sought confirmation that the appeal is submitted through the County Auditor's Office. Winfield stated that he is struggling with the idea of approving a hearing officer recommendation that he may not fully agree with, and added that appeal rights are exhausted for those who have not submitted an appeal timely first through the BOE. Attorney Stocks offered that the BOE ratifies several decisions that rely on experts to provide recommendations when needed. Decisions are based on evidence presented and not necessarily on a subjective opinion, and any disagreement or uncertainty with the recommendation should rest on this concept. Assessor Swasey confirmed that the County's contract with appraiser does stipulate that they would be present for any USTC hearings.

Commissioner Walker spoke to appeals by condominium owners, and referenced the role of the BOE in equalizing property values, and the potential to need to adjust or 'equalize' across the board certain property uses equitably, whether they were a part of the appeal process or not. Nielsen explained that appeal hearing results for one property do not always apply equally to what might appear to be similar cases, but the option does exist to seek equalization across what are clearly identical properties and uses. Walker spoke to the role of the BOE throughout the year. Assessor Swasey explained that after the roll is closed on May 22, adjustments should be ratified by the board for Assessor initiated adjustments in June and July. If a property owner were to find factual errors that would apply to its own or other properties, than the appropriate adjustments could be made up until the time the Treasurer closes the final settlement at the end of March. Nielsen noted that a mass appraisal system is not perfect, but the BOE has the authority to make corrections when needed. Unprecedented market increases have made these conflicts and their associated appeals much more common in recent years.

General Business - Action Items - Discussion and Consideration of Approval

3. Approval of Board of Equalization Hearing Officer Recommendations

Chair Hadler spoke to the difficult nature of this process and the desire for the Board to seek any method of recourse possible for a solution to this process. Hadler stated that he would agree to approve even if he is unsure that he agrees with the ruling, and is hopeful that the State will see further appeals fairly.

Commissioner Walker expressed the same degree of frustration with this difficult situation, which appeared to present many credible arguments in appeal, with the Board not equipped to weigh in on these determinations themselves. Perception is just as important as reality, therefore the process for assessments and appeal hearings should be improved, including via a direct report or summary from the Hearing officer themselves regarding the results of the BOE hearing process.

Commissioner Winfield stated that BOE should be better educated on the issue, and added that a full-time Commission could be doing a better job for its citizens. Experts in the community could be tapped to work together to educate the hearing officer. Improvement is needed through offering the appropriate critical eye and responsibility taken for the work of the appraiser and hearing officer.

Commissioner Walker stated that he doesn't feel that always listening to an expert is always appropriate, but very strong evidence would be needed to be able to overturn results. His own analysis shows generally comparable results as it relates to present valuations, and sees no evidence of sizeable underlying problems.

McGann stated that Commissioners are asked to wear many hats, and that this process is very frustrating because it does not seem like an actual choice, that real control is not available and no real alternatives are viable.

Motion by Commissioner McGann to approve the proposed Board of Equalization Hearing Officer recommendations resulting from taxpayer valuation appeals during the 2023 Board of Equalization.

Motion seconded by Commissioner Walker

Discussion
Commissioner McCurdy stated that he felt in between a rock and a hard place, that he was not an expert himself, but that credible claims have clearly been brought forth during this appeal process. McCurdy added that more contact with the appraiser and hearing officer would have been helpful and that he wants to take action now but acknowledges that he is not an expert in the field.

Chair Hadler added that this experience is new, that the process appears to have been taken for granted, and he is looking forward to improvement moving forward.

Commissioner Winfield stated that he expects more from those contracted by the County.

Motion passes 5-0, Clapper and Hedin absent

Further discussion ensued, with a highlighting of that fact that there are methods for deferring unexpected tax burdens on citizens, and that the length of contract terms for the current hearing officer is not indefinite, and that a contract has not been updated since Diana Carrol served as the Clerk/Auditor.

Chair Hadler adjourned the meeting at 4:51 p.m.

Jacques Hadler
Chair, Grand County Board of Equalization

Gabriel Woytek

Gabriel Woytek
Grand County Clerk/Auditor