



**GRAND COUNTY
BOARD OF EQUALIZATION MEETING**

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

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**MINUTES
3 March 2026**

The Grand County Board of Equalization met on March 3rd, 2026. 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 Board Chair Melodie McCandless, Vice-Chair Bill Winfield and board members Jacques Hadler, Mike McCurdy, Trisha Hedin, and Brian Martinez. Also attending in-person were Clerk/Auditor Gabriel Woytek, Commission Administrator Mark Tyner. Commissioner Mary McGann and County Attorney Stephen Stocks were in attendance virtually.

Chair McCandless called the meeting to order at 3:47 p.m.

Closed Session

At 3:47 p.m., motion to enter closed session by Commissioner Winfield for deliberation on tax exemption applications

Motion seconded by Commissioner McCurdy

Motion passes 6-0, McGann absent

At 4:20 p.m., motion to exit closed session by Commissioner Martinez

Motion seconded by Commissioner McCurdy

Motion passes 7-0

General Business - Action Items - Discussion and Consideration of Approval

1. Approval of Meeting Minutes for November 18th, 2025

Motion by Commissioner Martinez to approve the meeting minutes as presented

Motion seconded by Commissioner Hadler

Discussion (none at this time)

Motion passes 7-0

2. Correction of Factual Error for Parcel 01-0001-0145 for the 2025 Tax Year (Clerk/Auditor Woytek)

Presentation

The property owner contacted the Assessor's office to initiate a change in classification of their property in Grand County to secondary, in anticipation of a potential change in primary residence to Wasatch County. A BOE appeal was submitted and approved in order to formalize this change, removing the residential exemption that had been applied to the Grand County property. The anticipated change in primary residence did not occur, and the property owner unsuccessfully attempted to stop the appeal from being processed prior to its approval. It has been confirmed with the Wasatch County Assessor's Office that the property owner does not maintain a primary residence in Wasatch County. The property owner is registered to vote and continues to maintain their primary residence in Grand County, which should have the residential exemption applied to it.

Motion by Commissioner McCurdy to accept the submitted appeal and approve correction of the factual error and associated 2025 taxable value for parcel 01-0001-0145

Motion seconded by Commissioner Martinez

Discussion (none at this time)

Motion passes 7-0

3. Tax Exemption Request - National Ability Center

Presentation

Chair McCandless Willie Ford and Tracy Meyer, representatives of the National Ability Center introduced themselves and their organization's mission. Commissioner Winfield explained that the Commission sought additional information with the application in order to consider it at a future meeting.

Motion by Commissioner McCandless to postpone approval of the tax exemption request for the National Ability Center

Motion seconded by Commissioner Hadler

Discussion

Woytek explained that application was complete, but that the Board was seeking additional information at this time in order to consider the request for exemption. Commissioner requested that the Treasurer's office be consulted in working with the property owner to gather all additional information.

Martinez list of all exemptions and annual review process from Assessor's Office.

Motion passes 6-0, McCandless abstaining

4. Tax Exemption Request - Wabi Sabi

Presentation

Wabi Sabi Director Leah Bear introduced her organization and was available for questions.

Motion by Commissioner Martinez to deny the tax exemption request for Wabi Sabi, based on the application's failure to meet the standards defining "charitable use" as outlined in Utah Statute § 59-2-1101(1)(a)

Motion seconded by Commissioner Hadler

Discussion

The board suggested that the organization reapply in the following tax year. McGann and Winfield questioned whether other properties currently receiving tax exemption faced the same level of scrutiny as this application was. Winfield requested a review of all current tax-exempt properties.

Motion passes 5-2, Winfield and McGann opposed

Chair McCandless adjourned the meeting at 4:32 p.m.

Melodie McCandless
Chair, Grand County Board of Equalization

ATTEST:

Gabriel Woytek
Grand County Clerk/Auditor