

MINUTES
WEBER COUNTY COMMISSION

Tuesday, November 28th, 2023 – 5:30 p.m.

Via Zoom meeting + at Weber Center, 2380 Washington Blvd., Ogden, UT
([Click for link to Meeting Video on YouTube](#))

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

A. WELCOME: Chair Froerer

B. PLEDGE OF ALLEGIANCE: Gary Myers

C. INVOCATION: Craig Brandt

D. THOUGHT OF THE DAY: Commissioner Bolos: Last night I attended Heart of the Holidays in West Haven. It's the fourteenth year we've had that event. It's a great opportunity for neighbors to come together to celebrate. It doesn't matter who you are, where you live, or what you do. Everyone comes together to enjoy each other's company. I love it when people get involved with community events.

Commissioner Harvey: I wanted to congratulate Commissioner Bolos for her participation in the Ginger Bread Contest at the Heart of the Holidays where her entry won the Mayor's selection.

E. PUBLIC COMMENT:

1. Talia Matheson, 5837 E 2500 N, Eden, UT: I came to finish my conversation with you commissioner Froerer since we got cut off so quickly this afternoon. So I was talking to you about the development that's going to be west of my house and how the water was coming through. This has is related to the agenda because it also has to do with the sewer. I want you to know I disagree that sewer on private land should be paid for with public money. I was talking to you. Next time when someone calls you, do not hang up on them. I want you guys to know that Ogden Valley is so disappointed that we might create our own city because we do not feel represented. Please, please listen to the people. I will not probably be able to be here for the truth and Taxation thing; I disagree with raising taxes. Taxes in general have raised and raised and raised and everybody needs to live within their means, including the government.

F. CONSENT ITEMS:

1. Warrants #9498-9578, #480683-480829 and #312-313 in the amount of \$2,295,111.21.
2. Purchase orders in the amount of \$7,945.00.
3. Summary of Warrants and Purchase Orders.
4. Minutes for the meeting held on November 21, 2023.
5. Sub-recipient Agreement with Osprey Ranch, LLC for American Rescue Plan Act SLFRF Funds for Brown Sewer Lift Station, Osprey Lift Station, and associated transmission lines.
6. Sub-recipient Agreement with Wolf Creek Water and Sewer Improvement District for American Rescue Plan Act SLFRF Funds for Sewer Line Phase 2: Snowcrest Jr. High to Maverik 4-Way Stop and Sewer Line Phase 3: Valley Junction New Eden Area
7. Sub-recipient Agreement with Wolf Creek Water and Sewer Improvement District for American Rescue Plan Act SLFRF Funds for Wolf Creek Reuse Water Storage Pond.

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

G. ACTION ITEMS:

1. **FINAL APPROVAL OF THE GROVE AT JDC RANCH SUBDIVISION PHASE 1, CONTAINING 30 LOTS, AND LOCATED AT APPROXIMATELY 2855 WEST PLAIN CITY ROAD. FILE NUMBER LVW122722.**

Felix Lleverino (Planning): This is Phase 1 with 30 lots in this development. The zoning is optimized for single family residential with lot sizes averaging 10k square feet. This property was rezoned last year from A1 to R1-10. The location of this development is 2855 West North Plain City Road in an unincorporated pocket of Plain City. The Planning Commission gave approval on this recommendation. The developer is preparing the letter of credit that will cover the cost of the remaining subdivision improvements.

Commissioner Bolos moved for final approval of The Grove at JDC Ranch Subdivision Phase 1, containing 30 lots, and located at approximately 2855 West Plain City Road, File Number LVW122722; Commissioner Harvey seconded.

Commissioner Harvey – aye; Commissioner Bolos – aye; Chair Froerer – aye

2. **RATIFICATION OF A CONTRACT WITH THE UTAH DEPARTMENT OF TRANSPORTATION FOR REPLACEMENT OF BRIDGES.**

Gary Myers (Engineering Director): This contract is to replace two of our bridges with a 6.77% match in funds. A third bridge being worked on as well with a zero percent match.

Commissioner Bolos moved to ratify a contract with the Utah Department of Transportation for replacement of bridges; Commissioner Harvey seconded.

Commissioner Harvey – aye; Commissioner Bolos – aye; Chair Froerer – aye

3. **APPROVE ORDINANCE 2023-33 TO REVISE COUNTY CODE TITLE 22 - FLOOD DAMAGE PREVENTION SECTION.**

Gary Myers (Engineering Director): This a removal and update to existing flood damage ordinance. And includes new language from FEMA that is no more restrictive than the existing language but required an update to the ordinance.

NOTE: Commissioners waived the second reading for this Ordinance.

Commissioner Harvey moved to approve Ordinance 2023-33 revising County Code Title 22 - Flood Damage Prevention section; Commissioner Bolos seconded.

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

H. PUBLIC HEARINGS:

1. Request for a motion to adjourn the public meeting and convene a public hearing.

Commissioner Bolos moved to adjourn the public meeting and convene a public hearing 6:13 p.m.; Commissioner Harvey seconded.

Commissioner Froerer – aye; Commissioner Harvey – aye; Chair Bolos – aye

2. Public hearing to take input on the Weber County 2024 Tentative Operating and Capital Budget and the proposed tax increase.

Scott Parke (Comptroller): Good evening to you all. We started this budget process back in September when we were gathering requests from the various departments as to what they needed for the coming year. We spent a couple of weeks in the end of September and first of October in public work sessions going over the different budgets and we published the tentative budget online on November 1st. We also sent notices out to all the parcels in the county with the property tax notice to mention this hearing. I will go through some quick highlights of the budget in general answer some frequently asked questions that I've been getting over the last couple of weeks in regards to the Truth in Taxation hearing that we're holding tonight. Then I will talk specifically about what we're doing, what we're proposing to do, and why we're proposing to do that.

Weber County as a whole is going to receive about \$290 million. Sales tax, at 35%, is the biggest share; fees we charge for services are about 22%; property tax is 27%; and everything else combined is about 16%.

Now for how the County Government spends its money. 33% is going to streets; 16% to General Government; 18% goes to Public Safety. This looks like a lot and it is a lot of money but the one thing I want to point out here, Commissioners, is that we actually don't have control over most of this money. We receive funds collected under Weber County's taxing authority and then it's passed straight on to the state. For example, our transportation taxes, the taxes levied in our name but we never actually even see the money, are collected by the State Tax Commission and sent straight to either UDOT or UTA. So a lot of the money that you see as revenues and expenditures on our financial statements are actually just flow throughs; they're not funds that you actually get to decide where they go. They are restricted by state statute for certain purposes and, Commissioners, you have no control over that.

The general fund, which is really what Weber County Commissioners have control over, consists of \$97 million of revenue and property tax makes up almost half of that at 46%; sales tax is about 21%; and charges

for services about 26%. The funds are allocated with 54% going towards Public Safety, 38% going towards General government 3% to Public Health, and 5% for everything else.

Even though Commissioners have discretion over how some of this money is spent, there are mandates that we have to fulfill from the state. For example, we have to provide for our public defender's office to defend those who are accused of crimes. We have to provide money for our prosecuting attorneys to prosecute those crimes. We have to provide money for jail security, for court security, and for various other mandates that the state give us.

As we look at how we actually spend the money in the general fund, 70% of all dollars that come in go towards employee compensation for salaries, wages, benefits, and related payroll taxes. Operating expenditures are 23%; equipment is about 2%; transfers to other funds are 4%; and travel and training is about 1% of the total amount that we're spending.

Most people are here because of the Truth in Taxation so let's start talking about what we're asking for and why we're asking for it. First is the proposed tax increase is was advertised and is what we're proposing right now is to raise the property tax on the Weber County portion 7.25% that works out to be about \$35.16 on an average home in Weber County. If implemented, it would generate an additional \$3.9 million to Weber County Corporation

So "why?" is the real question. Why do we need a tax increase? I want to discuss four specific reasons. First, inflation is hitting everywhere. It's hitting all the County employees personally, it's hitting the county as a corporation, and it's hitting all of our taxpayers. What that means is it costs us more to buy supplies, it costs us more to buy materials, it costs us more for just about everything that we're doing; our fuel costs are up, our utilities costs are up, and there's nothing that we can do to control that. We can't control the inflation; it's just in the economy and everybody's facing that and having to react to it.

Second, the county jail is filling up with Weber inmates reducing available beds to lease to US Marshall Services. We are down a million two in revenue and the reason why is we don't have any more beds to lease out as we fill them up with County inmates. But our costs are the same; it cost us the same amount of money to feed them, to transport them to and from Court, to clean the prisons. As the population and crime rate increases, we have to be able to keep our community safe and that means we can't lease out that those excess beds.

Health insurance is another area where we've struggled a lot. Our health insurance costs are going up \$1.4 million this year, up 14% from last year. This is the third year in a row that our increases have been 14% or higher. Since 2021 we are now paying \$4 million more a year for the same coverage of insurance. Our County Employees are being asked to pay a portion; the county pays 80% or 90% depending on what the plan is and the employees pick up that other 10% or 20%. We did go out to bid to seven different health care providers because we're saying it's too expensive, these increases are too high. All seven of them declined to bid and they reached out to us and told us we better stay with our current provider because they can't even touch those rates. The rates that we are getting with our current providers are still competitive in the market although they continue to go up year after year after year.

Finally I wanted to talk about stiff competition for employees in certain job areas. This is just an example from our county attorney's office. If you were working at Weber County at the start of 2023 you were going to make \$38.11 an hour. That same attorney could make \$48 an hour in Davis County, \$54 an hour at the Attorney General's office, or \$55 an hour if they were working for Salt Lake County. You could go a couple miles down the road and make \$21k more a year or if go down to Salt Lake you could make \$33k or \$36k a year. Weber County is a great place to work but we expect our attorneys to work hard. In fact as you look at the case loads of our attorneys, we have 18 prosecutors and we prosecuted 3932 cases that's on average 218 cases per prosecutor. When you compare that to Davis County they prosecute on average 139 cases per prosecutor and Utah County they're at 118. So we're asking our attorneys to work for \$20k less and do double the work. The result is our attorneys are leaving. If you look at Davis County's attorney's office, nearly half of those attorneys came from Weber County. So we're paying to train them, we're getting them up to the skill set that we want, and then they're going to go work for a lot more money and less work. We have to make some adjustments to stay competitive. One of the reasons for this is the state gave a rather large increase to several different classes of employees, attorneys being one of them and so we're just reacting to the market when the state goes up \$30k or \$40k on what they're paying attorneys, we have no other choice but to react to that. We are not trying to be higher than the state or even trying to be on par with the state. But we have to be close enough to the state so that our attorneys aren't willing to drive down to Salt Lake to make \$30k more a year.

What we are proposing in our budget is a 3% cost of living increase across the board so every employee would get 3%. We also have Performance Based increases and based off of our employee goals and employee valuations. An employee who is doing very well can get up to another 2%. We are doing some targeted market adjustments between 0 and 4% that's based off various positions and the longevity of those positions. And we are going to have to do something for attorneys and other positions that are just so far below the market. We need to get them up to or at least close to the market so we can retain our staff. It's a lot easier to retain them than it is to try to hire someone train them and then have them leave to go somewhere else.

The last time we did this was in 2016 and it was a larger tax increase because we hadn't done it for 10 plus years before that. We decided at that time that we would rather make small minor adjustments to the tax rates every 5 to seven years as opposed to wait till we're in a bad spot and then be forced to do a large tax increase. What we are proposing today is a modest tax increase of \$2.93 per month or \$35.16 per year on an average home as a fiscally responsible solution. This adjustment in taxes will help bridge the gap allowing us to continue providing critical services and support the needs of our workforce without causing a substantial financial burden on the residents. The next steps are to receive public comment today and meet together again on December 12th at 10: a.m. to adopt the final budget for 2024.

3. Public Comments:

- Brian Gray, Pleasant View, UT: County is spending \$9k per day, 365 days a year already. Taxes have doubled in last ten years, my salary has not. The County needs to go to zero based budget. Speaker missed 4/1% raised in 2021.
- Donna Forshay, 1242 Insbruk Dr, Huntsville, UT: I am a retiree who has worked hard my whole life. I agree County employees deserve a raise. However, I disagree with you not collecting the full rate of taxes from those who own multiple homes and are not full time Utah residents. I looked up the houses in my neighborhood and over 10% are not paying their full share as they are part-time residents. Proof of residency should include a Utah's driver license but a utility bill alone does not show they live there full time. The County should cross reference the driver's license, voter registration, and tax databases and send letters to any that do not match requesting proof of full time residency. Before you press the 'Easy Button' and raise taxes on everyone else, please do your due diligence and collect taxes that are due by checking for full time residency.
- Pamela McKinnon, Plain City, UT: When Scott talked about every Department reducing their budget and what percentage that was he said that the travel budget was 1%. So whatever they gave up out of their travel budget, the travel budget's 1%. I am all for people being paid fairly but as I add up the potential for County Employees to receive an increase Cola 3%, potential performance increase 2%, and then, if it's determined that the market warrants, an additional 4%; that could be a total of 9%; not everybody will warrant that but that is the potential. Employees of other private industry do not get a COLA, so you can take that 3% off of everybody who doesn't work for government; so that's 3% we're not getting on top of this to compensate us for inflation. I would say that every Department should be reduced by the amount of inflation if you're going to ask us for more money. I'm just a 'no' on any additional money. ...
- David Hansen, 3048 E 4100 N, Liberty, UT: Bought our home for \$740k but it was appraised at by the Assessor at over \$1M. I have been hit over three years with over 30% tax increases. We need to find more control over second home owners and make them pay their fair share of taxes. This will have a significant impact.
- Carrie Kasper, Ogden, UT: I have been retired since 2010. I had a fixed income at that point; I don't get any more money than that. Every year it keeps going up and up and up. I bought my house; I'm going to stay there till I die. I don't know how I'm going to keep paying that. I know in other States once you retire the taxes you have are set at that point and it doesn't go any higher than that. Not here; it just keeps going up. You're going to be in that same positions guys down the road a piece and you're going to have to be paying extra and extra. The last 5 years I've paid maybe double of what I started off with. I can't keep doing it. I mean it cuts into food, medical, and anything else you want to talk about.
- Kim Casper, Ogden, UT: I would like to address what Scott said about the Social Security increase. Yes, you get the COLA increase of 3% but Medicare takes the increase in the form of higher premiums. I am on Social Security and applied for financial help and was turned down. I have worked my whole life and do not want to lose my home.

- Kathy Gambles, South Ogden, UT: I am glad that I live and pay taxes in Weber County. I stand as a harmony in the opposites of what we have been hearing. I completely support this tax increase. My life would not be what it is without the benefit of the programs in Weber County. I've had a lot of birthdays. I'm on a fixed income, a tight budget. I completely support this tax increase because my life would not be nearly what it is if it were not for the benefits that I receive from the programs in Weber County. The library is a gift in so many different ways and is so much more than a place to borrow books. It's a gathering place where I go twice a week for a movement class, where I go to book discussions, where I meet people at the Cafe in the southwest branch. It's a gathering place for people to come to be together or to be on their own in a wonderful inviting environment. We are very fortunate in Weber County to have the Weber County library system because of the very positive, wise way that money is spent. Because my money is tight it's hard to come up with subscriptions and different services but I can use the library subscription services. Instead of buying the books I can borrow them. The Weber Morgan Health Department provides so many opportunities. I can get my vaccinations there. They have so many different programs that are available. Statistically falls are the leading cause of death and injury among people over 65 years old. Because of Weber Morgan Health Department, I attend a tai chi class three times a week and Tai Chi helps with the balance, flexibility, and posture and reduces falls by 55%. I have attended the 8-week stepping on class that the health department provides. It provides community experts to bring awareness of ways to decrease falls by 30%. I am very grateful for the way that Weber County spends money and providing the services for me. Thank you.
- Gary McKay, Ogden, UT: I love to see everything around here still because I ended up back here. I feel sorry for those getting pushed out; not even just the taxes but the rentals, summer homes, winter homes. I am retired. I love the golden hour center, the Riverdale center out there. I really enjoy my life here. With our taxes and everything, I am sure you have seen our population go up. I own a second home and pay my taxes. We have Liberty School near us now and we no longer have a dead end street; we have over a thousand cars driving past every day. As for tax money, there are a lot of six digit numbers on payrolls.
- Bill Shurtliff, Washington Terrace, UT: I appreciate the services provided and agree with those earlier comments. Seeing a future of tax increases over time requires a lot of budgeting on our part. Last year, my property taxes have gone up \$1200. Hopefully we don't see \$500-\$1200 tax increase every year.
- Tamara Taylor, Liberty, UT: My taxes since 2010 have nearly tripled. I had a \$900 increase in 2023. When do we get some relief? We are cutting, hacking our budgets to buy food. I am asking you to come up with a better way and give us some relief.
- Reed Miller, North Ogden: I just want to make it aware the people of Weber County have voiced they do not want more taxes. You are going against the people by continuing to increase taxes.
- Gene Zvanick, Marriott-Slaterville, UT: My proposal would be to reevaluate property tax changes upon the change of ownership.
- Shanna Francis, Eden, UT: The elephant in the room is you can say it's only a small portion of your taxes that comes from property tax; the rest comes from other taxing entities. I am a big believer in natural growth and development without marketing. The county needs to quit blaming everyone else and take responsibility for their part in this.
- Robert Gerhart, Ogden, UT: I moved here six years ago and have seen my taxes go up \$1500. I have a fixed budget without access to a lot of overtime. I have watched my grocery bill go up from \$400/month to over \$1000/month. We need the county to make cuts. I am going on record to say I oppose this.
- Tina Allred, Eden, UT: I am against this tax increase. I want to address part time residents in the valley. I think there is a lot of money there. Maybe the County attorney could look at who we're prosecuting. Are we prosecuting people for small amounts of possession in drugs? Would that would they be better off in some treatment facility and not taking up a bed so that we can free up those beds to bring the federal prisoners back and restore that income? I know these are things that aren't as easy as just pushing the 'easy button' and making the tax increase but I think that would be a more responsible way to get the revenue that you need.
- Suzy Bonones, Ogden, UT: I have lived in Ogden my whole life. Talk about increase. Where is all the tax money going from these new developments and apartments? All of this building and taxing is ruining my quality of life.
- Lonnie Crockett, Hunstville, UT: I stand here a little bit perplexed, I think all of you have already made your minds up. I have been to so many of these where it never goes the taxpayers' way. It seems you have already made your minds up. I am in the tax business and I think differently. These multi-million dollar homes, don't you collect taxes on them as well? Just use what you take from them and leave us alone. I think a good portion of taxes collected in Ogden Valley do not stay in Ogden Valley. It's egregious.
- Suzie Leland, Ogden, UT: I am definitely not in support of raising taxes. Take some of the advice that you've heard today about the people that don't live here full-time and do an audit on that and see

if you can make up for your tax increase with that. Regarding paying Salt Lake City wages, I have two companies in Ogden and we don't have the luxury of paying our employees Salt Lake City wages. Unfortunately we lose people to that and we let them go because they you know they're going to make the commute. A lot of times they end up coming back to our company because they find out how expensive is to commute every single day for a couple hours in that traffic. I would recommend maybe thinking about getting a head hunter and paying a one-time fee and not paying a repetitive increase in wages year after year for somebody who wants Salt Lake wages in Weber County. You might find that there's people that you can recruit that love living in Weber County as opposed to Salt Lake City. It's definitely got more of a small town feel and some people really value that. If you could find a recruiter that is good at doing that you might be able to save money on paying the increased Salt Lake City wages. The last comment I had was on the presentation today. I honestly felt like I was at a used car dealership where the car salesman was trying to sell me the car based on how low he can get my monthly payment; and that's all they wanted to talk about as opposed to the total cost of the car which would be adding the \$35 to what the average person has to already pay and focusing on those percentages and the burden that is on the average middle- income person in Weber County. My last comment is do you guys ever do benchmarking do you ever find another County that we're similar to and compare what you guys have as a budget and what you're spending and in what programs and to see how you compare with your peers in that department? I would love to hear about that in a presentation.

- Linda Binkley, South Ogden, UT: I am not in favor of the property tax increase. I see these apartments going up everywhere and where do their taxes go? Why do my taxes have to go up?
- Roland Miller, Ogden, UT: No one's for tax increases; no one would come here and say please raise our taxes. I'm not good with math but if I'm doing my math right basically inflation is 18% there you guys are asking us to kick in 1.75% and the county is reducing their spending by not in total but of that 18% by 16.25%. I think you guys are doing a pretty good job of picking up that slack I guess the problem is if we don't raise taxes then you have to cut services and if 54% of the budget is Public Safety that's going to lead to more crime that's going to lead to more issues which is going to drag the place down which is going to cause people not to want to live here which is going to drag your property values down I know they didn't pass the Justice Center but I think that we get a lot for what we pay for taxes I think it's worth you know I think you have to look it like this for each of us if it's \$35 on average per person to you that may be a lot of money and I appreciate that but for the for the county all that money gets piled together and it's a lot of money it's not just \$35 it's a lot of money and it's going to and cuts will be made and then you'll be complaining about the streets and then you can be playing about public safety and other things that have been cut so I think you have to look at and I I realize taxes is going up everywhere you have to compartmentalize this this is really important for this County this money and I my only complaint is I wish we could be more proactive I wish more money could go to things like the library and the senior centers and other things like that that are very proactive which would in the long term hopefully bring down the percentage that we spend on Public Safety. Thank you.
- Unknown commenter from online: Can you please tell me what services are provided for the Sunridge Community? We pay taxes, we pay our own water, and roads; there are no kids in school. We've had to cut out a lot of items to keep paying our bills. We can't keep asking for a raise without providing value at Sunridge.
- Bruce Ahlstrom, Huntsville, UT: Now what I see is we hear that there's just going to be this small tax increase and actually it's a tax rate increase. Our tax has been increasing for a long time and as I watched, the property values have gone up. I don't understand how our tax revenue hasn't grown hugely over the last few years. I don't see a need for tax rate increase because the tax revenue coming in from increased property values has got to be huge. I also feel like something's been said about do you represent us or sometimes I think you represent developers and people with big money because there's a lot of money going to some developers right now; some was earlier on your agenda. We talk about inflation and as long as we grab this money from the federal government keep spending, keep spending; we're helping to create the inflation by having the Federal Reserve print money out of nowhere; the federal government gives it to us and we're fast to grab it and give it out. I think we're part of the cause of the inflation but I think that we need to just realize that our tax revenues have been huge. I don't see a need for the tax rate increase right now.
- Mr. Parke's responses to questions:
 - The County did raise property taxes in 2021 but it wasn't for the general operations it was for two specific things. In 2013 the county went out for a general obligation Bond, citizens voted to build and renovate libraries; what they didn't do at that time was vote to fund the staff that it took to operate those new libraries. So in 2021 we levied a tax specific to the library, not to the general operations and not to the general fund to the library, which is its own fund to cover the cost of operations. The total taxes went up about \$2.2 million. Of

that, about half went to the library and then we created a new flood control fund and another million dollars is going in there. So it's not general fund revenues; those are two separate rates and so what I mentioned before you know the county has about \$100 million of expenditures which we really control and we have different funds that track all these. So I can't take the flood control money and use it to pay police officers; it's dedicated for flood control. We told the public we were going to raise it for flood control; I can't use it for anything else. Same thing with the libraries; we raised the taxes for library operations and it can't be taken from the library operations and given to my attorney's office for my public safety; it's in a different fund. If we want to do that we would have to go through Public Notices just like we're doing here. I do understand the confusion.

- There were several questions related to the attorney's office turnover. We have 18 prosecutors that work for our criminal attorneys and some that work for our civil attorneys. Added together we have about 24 County attorneys not counting public defenders. We just barely started our public defender office a little while ago so I don't have good stats for them. Of the 24, we only have four that have been with the county more than 10 years. Of those 24, 20 of them have been here 10 years or less and of those 20, 13 have actually been here less than 5 years. So what we do is we train and lose we train our attorneys we get them experienced and then we let them go someplace else. I do have the attrition rates. Since 2017, I don't have all the dates, but we've lost 10 attorneys; we lost six to Davis County, three to Roy, and one to Weber State. Since August of this year we've had three attorneys receive offers. We were able to keep two of them by promising them we're going to do something; we lost one.
- There were various questions about taxes and whether we can change the way taxes are levied so that senior citizens don't pay or it doesn't change and that's completely beyond our control. Weber County Corporation has no ability to change those; those are set by state statute. We don't have any ability to adjust how property taxes are levied. If there were a movement like in California to fix the property taxes based off of the price that you pay when you buy the home, that would have to be something that's taken up at the state legislature.
- There were questions about homes values are going up in value, where's all that money? This is the hard part when we come to property taxes. Just because your home goes up in value doesn't mean the county gets any more money in fact we don't get any more money the only time Weber County Corporation receives more money is if somebody builds a new home or somebody builds a new business. If your home goes up in value compared to your neighbor, you may be paying a higher share of the pie but the pie doesn't grow any bigger. Utah is a Revenue neutral state which means when the home values go down your taxes stay the same when your home values go up your taxes stay the same. Now your percentage of the pie is changing all the time based off of your home's value compared to everybody else's home's value in in the county. Last year and the year before home value shot up; at the same time business values went down. What that meant is that the homeowners now were paying a larger share of the pie and the business owners were not. That's not Weber County getting any more money but that's the pie being shifted so that the home owners were bearing a greater burden and the businesses were bearing less of a burden. That's the way property taxes are work in Utah. Again we don't really have the ability to change those statutes those are set at the state level but that's why people see as their values go up well they need to compare their tax rates you know and their values compared to everybody else they may be paying a larger share of the pie because their value went up higher than somebody else's.
- We had some questions on the Social Security increase and Medicare taking a portion of that. That is true. I don't know exactly how much Medicare takes but costs go up all the way around. Just because you're making \$2,000 more in Social Security doesn't mean you have \$2,000 more. You're paying for inflation just like everybody else is. I didn't mean to imply that there was \$2,000 extra dollar to pay taxes it just means that we tried to compare our tax increase to what other people were getting. We realize there are other expenses out there; fuel goes up for everybody; home food prices go up for everybody.

- There were several questions about short-term rentals and also vacation homes versus primary homes in the Upper Valley. The assessor is in charge of making sure that those are correct; it is a challenge. I will say that I don't have all the answers as to how we can do that better. We do have some software that scours Airbnb, VRBO, and all those types of things to try to find addresses that are being listed in different areas of Weber County so that we can then research those homes to see if they have a primary home exemption here but they are leasing out their house. We do try to look at those but I will say it is a struggle because what if you're leasing your house out for 30 days a year and you live at it the remaining 11 months? So it's not as straightforward as just pulling up an address on VRBO or Airbnb and saying aha you're not a primary resident. But we are putting time and effort into that and we're hopeful that we can get that tax shared equally for those that aren't really primary residents.
- As for the different questions on the Sunridge development, I don't know much about the Sunridge development. I will say that unincorporated areas of Weber County are different than the general fund that we're talking about. The Commissioners manage the county finances but also serve as the mayors of unincorporated area just like a city like Ogden City or North Ogden and so if those are developments related to those, any revenues from that would go into the Municipal Services fund and not to our general operations fund. And those Municipal Service funds can only be spent on those unincorporated areas of Weber County.

Commissioner Harvey: There was some questions about all the apartments going up and where does the revenue go for those apartments.

Mr. Parke: That's a good question. Let me give an example. Ogden wanted to put in some infrastructure and they wanted the developer to oversize the pipes because they knew that there was going to be other developments in the future. So instead of, and I don't remember the exact size of the pipe so

I'm just going to use some numbers as an example, a 30-in sewer pipe the city is going to make them put in a 42in sewer pipe. That is extra expense the developer wouldn't have to bear otherwise but we want it in there because we don't want to have to tear up the road later on to put in a bigger sewer pipe. In this case, they do what's a community reinvestment act and tax increment area to get a rebate on their taxes to help pay for the cost of that infrastructure. So we don't see the full taxes from some of these new developments for 10 or sometimes 15 years. So some of those apartments that are being built have tax revenue tied up for the first few years of these developments to help pay for the oversized infrastructure that they had to install. That's why we don't see revenue right away our new growth. Last year was about 3%, this year we're expecting it to be less than 2%. We're not seeing the growth that we saw in previous years.

- Commissioner Froerer: Tax assistance is available through programs like Circuit Breaker that you have to qualify for. While in the state legislature, I pushed a bill capping taxes on the elderly; that bill did not go forward for whatever reason. If people have that strong feelings, they should visit revenue and Taxation committee hearings and talk to their Senators and Representatives. That's where the policy gets set. All we do as a political subdivision is enforce the mandates set by state government. Ricky, how many tax assistance programs do we have now?
- Mr. Hatch: There are six available on the website one including a tax deferral option for taxpayers over age 75; you can defer that until your demise or until the property sold.
- Mr. Shurtliff: How do we approach the state government on these issues? Where are these six areas you mentioned?
- Commissioner Froerer: The citizens to have the full right to attend the Appropriations Committee; that's a revenue and Taxation committee that is in session; they have committee hearings through the year but they start at the start of the session. That's the time to go down and have your voice heard at the state capital as they talk about policy.
- Mr. Hatch: If you go to the Weber County utah.gov website there menu choices across the top. If you click on Services, the very first option is called property tax relief and that will explain all the programs we have; programs if you're blind, if you're elderly, if you are a veteran with a disability, if you're a veteran who's been deployed actively, and if for indigent or financial hardship. There was a gentleman who said earlier he wasn't able to apply because of some medical issues. You can apply

for an exemption to have us accept your appeal late if you can prove that it was due to something like a medical emergency. All those programs are available and our offices always open and willing to take your phone calls and answer any questions that you might have. If there is any way we can help you reduce your taxes, we'll do it.

- James Ebert, Farr West: I just want to say you know there's lots of frustration, and I'm sure that you feel this as people, come up and are concerned about their taxes. They're concerned about their houses; there's multiple taxing agencies and entities. I will say that it's easy to cast a stone at the Commissioners and say you don't care or you're not hearing us or you're not really representing us. What I would ask the public to do is think about the litany of services that are required for the county to provide and which Services you would want them to no longer do or at what level would you rather have them reduce those Services. There was a tax increase to support the libraries; new libraries were built, the capacity was increased. Do you want us to close those libraries and fire those staff? I would think that would be a no by most of the community. There's services that are provided that are critical: law enforcement, ambulance, paramedics - those type of First Responders that are critical. What kind of folks do you want working in those jobs when you're out of town and your daughter calls and said I think somebody's breaking into my home? Do you want the Keystone cop showing up to take care of your child? I would guess the answer is no. That's a critical person. There are non-critical but important services that are supposed to be provided. Maybe it's a revenue generator or it's a way we collect taxes. Do you want your elected officials to have people assessing your property value that don't have the critical training needed to do that so your property is assessed incorrectly? I would say that that would be a no. Across the span of all the requirements and what the County's required to do and then also what services the county is providing to you, I would ask that you spend a little time thinking about where you want the county to cut because that's what you're asking your Commissioners to do. And I believe they're trying to do that. I believe that they've looked at their budgets, they've looked at their staff, they're concerned about losing quality people because they realize there's long-term ramifications to that. They're working with staff and in the community because I know you reached out to the community on some of these things to figure out what's the best thing to do. I would ask the community to rather than just cast a stone because that's super easy to do, maybe work with the community. I have appreciated the people who have come up here with maybe some ideas and suggestions and I know that this commission and staff have written those things down and will work on those. I'm not going to be for or against this but what I'm saying to you is let's work as a community to address these issues to have a good quality of life, to have great services, to have the very best staff. I know of department heads within this County who have been offered jobs within the last couple months and they are high quality people that we cannot afford to lose because you cannot afford to train new people and then lose them. I'm appreciative of the belt tightening that's taken place and I hope our community expresses their concerns but then supports the direction that we need to go to have great quality life. Thank you commissioners.

4. Request for a motion to adjourn public hearing and reconvene public meeting.

Commissioner Froerer moved to adjourn the public hearing and reconvene public meeting 7:48 p.m.; Commissioner Harvey seconded.
Commissioner Froerer – aye; Commissioner Harvey – aye; Chair Bolos – aye

5. Action on public hearing: *no action required.*

Commissioner Harvey: First, I wanted to thank those that commented respectfully. Coming from one that comes from the business side, I love what I have learned in public service. For me, this is not an 'Easy Button'. This is not easy at all. I have aged parents and taxes myself. It's not an 'Easy Button'. You said something really good, Mr Chair, there could be 16, 18, 19 tax items on your notice. I hope you were as passionate with the other Truth in Taxation hearings as you were with us. I have noticed it's confusing by how we have set up the law. This goes to the cities, this goes to the state, etc. A comment was made in regards to ARPA funding and where that went in the county. I'd rather spend it in the county than turn it back in and have it go somewhere else. There were a few that talked about services. I love the staff at Weber County. I have never seen a more harmonistic atmosphere for people to come to work. I don't think there's anybody in the room that doesn't like to be happy going to work and they're the most productive when

they're happy, so we get more from them. We enjoy great things at Weber County. I am proud of our employees for stepping up to making \$2.7M in cuts going forward.

Commissioner Harvey moved Postpone until Date Certain on December 12th, 2023; Commissioner Bolos seconded.

Commissioner Harvey – aye; Commissioner Bolos – aye; Chair Froerer – aye

I. COMMISSIONER COMMENTS:

1. Commissioner Bolos: Thank you to everyone for the civility in this meeting. I was pleasantly surprised. I watched the tax hearing in 2016 and was not so impressed. I know that there's a lot of passion and it's really admirable when you can express your passion in a civil way. I also want to thank all those who came to participate; we have thousands of residents in Weber County and you were the only ones who cared to express your opinion; some didn't even express your opinion but cared to come and listen to this process and this conversation. There were a lot of explanations. I appreciated Mr Hatch sharing where to find those taxpayer relief options for you. I appreciate Mr Park and Mrs. Ebert for their work on the budget and their ability to answer questions that we understand but can't answer as quickly as they can. They're phenomenal and they've been wonderful through this whole process in helping us understand what we're trying to do for the residents of the county. I appreciated the comments by Mr Ebert about what services to cut and that has been part of the conversation. During our budget work sessions we asked if we don't have a tax increase what will we cut? It goes back to asking our directors and managers to cut their budgets before we even started this process. It was presented to those managers and directors in our County in this way: if you can help us save money in our budget in ways that only you can find by sweeping those corners, then we will work to compensate your employees to what they're worth. They did it by finding over \$2M in savings; that shows the respect that our managers and our directors have for their employees and the way that they value them by coming back with an incredible amount of savings for us to consider. And they are motivated to keep their good employees. For me in a government position, it's always about the employees because they are the ones serving you and if we don't recruit and retain the best of the best then the services won't be the best of the best. That's always a top priority for me. We, as a commission, also found ways to decrease our budget eliminating some positions not only in our own department but in other departments and consolidating some of those employees into other places. We've all worked hard to make sure that we have swept the corners and found ways that we can cut before we come to the public and tell you that we're considering an increase to the tax rate. I want to make sure that the management team in our county is commended for that and like I said they did it for the employees. Again thank you so much for your participation. I appreciate you coming out tonight
2. Commissioner Froerer: Thank you for being here. We respect the time we spent. Thank you to the Sheriff's department for being here tonight.

J. ADJOURN

Commissioner Bolos moved to adjourn at 8:01 p.m.; Commissioner Harvey seconded.

Commissioner Harvey – aye; Commissioner Bolos – aye; Chair Froerer – aye

Attest:

Gage Froerer, Chair
Weber County Commission

Ricky D. Hatch, CPA
Weber County Clerk/Auditor