



SPECIAL COMMISSION MEETING/HEARING FOR CERTIFIED TAX RATES

**Electronic and In-Person Meeting
June 22, 2021 at 11:00 AM**

MINUTES

The public will be able to view the meeting on San Juan County's Facebook live and Youtube channel

Audio link can be found at: <https://www.utah.gov/pmn/files/733639.MP3>

Video link can be found at: <https://www.facebook.com/SanJuanUtah/videos/551923259155694>

CALL TO ORDER

ROLL CALL

PRESENT

Commission Chairman Willie Grayeyes
Commissioner Bruce Adams

ABSENT

Commission Vice-Chair Kenneth Maryboy

INVOCATION

PRESENTATION/DISCUSSION

1. State of Utah Tax Commission Suggested Property Tax Rates - John David Nielson

Time Stamp 2:25 (audio)

John David talked about the process of how the state determines a certified tax rate each year. He explained that values provided by the county assessor are given to the state which then determines a rate that will give the county approximately the same amount of revenue as the previous year. He stated that the rates were lower than the 2020 rates. John David also said that Real Property values increased while Centrally Assessed and Personal Property values decreased resulting in an overall value increase in the county. He also explained that the over the last few years Centrally Assessed values have decreased while the Real Property values have increased shifting the burden of property taxes onto the Real Property owners.

<u>Fund</u>	<u>Rates</u>
General Fund	0.002360
Library	0.000477
Tort Liability	0.000079
Public Health	0.000162

2. Property Appraisal/Value - Rick Meyer, San Juan County Assessor

Time Stamp 13:09 (audio)

Rick Meyer explained that the county looks at all the sales to determine the market value of properties in the county. The valuation assessments are then based on that market value. He also explained that the State of Utah has a law that states that Real Property values need to be within 5% of the market value. The increase in valuation this year was to bring the county values in line with state law. Commissioner Adams stated that the shift of the tax burden to home and business owners is also due to Centrally Assessed values being appealed by Centrally Assessed companies are granted by the State Tax Commission. Rick suggested that the county could help reverse that trend by having more industry in the county and not opposing oil & gas exploration and mining exploration within the county. Greg Adams stated that the values are driven by the sale of properties.

PUBLIC COMMENT

Public comments will be accepted in person and through the following Zoom Meeting <https://us02web.zoom.us/j/3125521102>

Meeting ID: 312 552 1102
 One tap mobile
 +16699006833,,3125521102# US (San Jose)

There will be a three minute time limit for each person wishing to comment. If you exceed that three minute time limit the meeting controller will mute your line.

Time Stamp 30:15 (audio)

**A motion to go into Public Hearing was made by Commissioner Adams and seconded by Commission Chair Grayeyes.
 Voting Yea: Commission Chairman Grayeyes, Commissioner Adams.**

Public Comments –

Kim Henderson – Kim was discouraged that all the commissioners could not be in attendance. She also asked if there could be a discount to properties not being used as a primary residence. Greg Adams stated that the State Legislature would determine such a discount.

Doug Allen – Doug expressed disappointment that not all commissioners could not attend. Doug also stated that the commission is shifting the tax burden to home owners by shooting down opportunities to explore oil & gas and mining.

Marlene Huckabay – Marlene thanked the commission for having a public hearing. She also wished that all the commission could be present, but was glad that Commissioner Adams is standing up for individuals and their taxes. She also asked if vacation home sales might go down due to the increased market prices.

Ann Austin – Ann stated that due to state advertising, the market in the county is increasing causing the values to also increase. She asked if the state would be able to reduce the tax rate over time. John David explained that he didn't feel like state would decrease the rates. Commissioner Adams also stated that the total amount of property taxes paid is given to the different taxing entities with the school district receiving the majority of the tax. Ann also expressed concern for the need to have more businesses come to the county to share the tax burden with residents. Commissioner Adams stated that there is a tradeoff of having more commercial properties which would bring in more tax revenue or not. Ann also thanked the commission for having public hearing.

Commissioner Grayeyes – Commissioner Grayeyes stated that properties located on the Navajo Nation are not taxed by the State of Utah.

A motion to leave Public Hearing was made by Commissioner Adams and seconded by Commission Chair Grayeyes.

Voting Yea: Commission Chairman Grayeyes, Commissioner Adams.

BUSINESS/ACTION

3. Consideration and Approval of the 2021 Tax Rate for San Juan County, John David Nielson, Clerk/Auditor

Time Stamp 52:30 (audio)

John David explained that tax payers do have an opportunity to request a change in their property value by attending the Board of Equalization. Commissioner Adams stated that if attending the Board of Equalization, the taxpayer would need to provide evidence to back up the desired home value. John David requested that the commission pass the recommended certified tax rate for the year 2021. He stated that the commission could approve rates lower than the certified rate, but that would result in less property tax revenue than last year.

<u>Fund</u>	<u>Rates</u>
General Fund	0.002360
Library	0.000477
Tort Liability	0.000079
Public Health	0.000162

A motion to adopt the certified tax rate for the county for 2021 was made by Commissioner Adams and seconded by Commission Chair Grayeyes.

Voting Yea: Commission Chairman Grayeyes, Commissioner Adams.

ADJOURNMENT

A motion to adjourn the meeting was made by Commissioner Adams and seconded by Commission Chair Grayeyes.

Voting Yea: Commission Chairman Grayeyes, Commissioner Adams.

The Board of San Juan County Commissioners can call a closed meeting at any time during the Regular Session if necessary, for reasons permitted under UCA 52-4-205

All agenda items shall be considered as having potential Commission action components and may be completed by an electronic method **In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the San Juan County Clerk's Office: 117 South Main, Monticello or telephone 435-587-3223, giving reasonable notice**

APPROVED: 
San Juan County Board of County Commissioners

DATE: 7-6-2021

ATTEST: 
San Juan County Clerk/Auditor

DATE: 7/6/21