

**MINUTES
BOX ELDER COUNTY COMMISSION
NOVEMBER 13, 2024**

The Board of County Commissioners of Box Elder County, Utah met in an Special Commission Meeting at the County Courthouse, 01 South Main Street in Brigham City, Utah at 6:00 p.m. on **November 13, 2024**. The following members were present:

Lee Perry	Chairman
Boyd Bingham	Commissioner
Marla R. Young	Clerk

Excused: Stan Summers Commissioner

The prayer was offered by Chairman Perry.
The Pledge of Allegiance was led by Clerk Marla Young.

ATTACHMENT NO. 1 - AGENDA

ATTACHMENT NO.2 - Public Hearing Attendance Sheet

Presentation on Box Elder County Property Tax Increase for County General Fund-Shirlene Larsen

Chairman Perry explained there are two separate funds being discussed today in the hearing. It is for a tax increase for the General Fund and for the Library Fund.

Chairman Perry gave a history of the taxes on his own home and explained that when property values have gone up the tax rate has gone down. He stated the median salary within Box Elder County is \$72,000.00. The median range for county employees is \$54,000.00. The county is not paying excessive salaries. The county has tried to cut costs by doing our own work such as laying the groundwork for projects to bridges and roads. Last year the county saved over \$300,000.00 by having the road department fence the jail. The county has used ARPA funds to offset costs to the county. He spoke about the DMV office that it is a state function and the county loses money, but they do it to provide services to the county. He said there has been a need to increase the number of attorneys because of public safety issues. He reported the county is down twelve deputies and it is difficult to find good deputies because the county still pays less

than other areas. He said they are always looking for ways to cut costs. The county is not allowed to have a rainy day fund.

Auditor Shirlene Larsen presented the trends of the revenues and expenditures over the last ten years. She stated the proposal is to increase the General Fund by 21%. She said the county budgets for the worst case scenario and often under spends the budget. She said the biggest expenses fall within public safety and the jail. She explained the county collects taxes for all the entities and disperses them to various entities. The county does not tell the entities how to spend their money.

Presentation on Box Elder County Library Property Tax Increase-Shirlene Larsen

Auditor Shirlene Larsen presented information about County Library Services. She stated the bookmobile makes 95 community stops every two weeks. It serves approximately 68 people per day and 1,088 people per month. There are 217 books checked out per day, approximately 3,475 books per month. They deliver to 4 schools that do not have libraries of their own, and have about 1,950 family accounts. Only those people in the service area pay for the bookmobile. She explained the taxes would be \$6.33 more per year based on a home valued at \$488,000.00 and \$11.50 per year for a business. She stated the trucks are old and are very expensive to repair, so they are hoping to purchase a new truck.

Public Hearing for Proposed Property Tax Increase for Box Elder County-Shirlene Larsen

Public Hearing for Proposed Property Tax Increase for Box Elder County Library-Shirlene Larsen

Bryan Baron of Brigham City stated he opposes the increase. He said he realizes that property taxes do not automatically increase year after year along with inflation so the county has to increase property taxes or the county loses money. He said he recognizes the problem but 22% is a huge amount to put on your residents. He proposed the county take a different approach. He gave an example of Ogden City. They do a tax increase every year of around three percent and have found that the residents are much happier. He gave an example of the Weber 911 district breaking up their increase over several years and after the first two years, they realized they didn't need to keep increasing.

John Hurd of Mantua stated he is on a fixed income. His property taxes have gone up considerably year after year for many years. The rates that go to the county are based on property tax values. He believes there is a windfall because of the growth in the county and it should be

taken into account for these additional expenses. He said he has a garden spot that the taxes are half as much as his home. He has been trying to work with the county and they have indicated they have a law to follow. He said the piece of property is $\frac{1}{3}$ of an acre and he pays \$1,700.00 per year and it is only used for a garden spot. It would be beneficial to have an agricultural ability so it would not be taxed so high. He commented on the capital projects for 2025 and compared them to prior years. He said he disagrees with the amount proposed as he feels we are taxed to death. He wished the Town Councils and the County Commission would listen to the public and look at how we spend money.

Douglas Powell stated his taxes in 2008 on his farm were \$671.00 and in 2023 his taxes were \$2,035. We all, each of us here, feel the effects of inflation. Enough is enough. He asked if they expect an open checkbook all the time. He said he believes they have to have a certain amount for the roads and the sheriff's department. He said, regarding the other things, they need to cut back. He said he gets by on a lot less money than what the county wages are. Everyone has to cut back. He said he thinks the county might have a spending problem, not a revenue problem.

DeAnna Hardy of Brigham City stated the Box Elder Committee of Liberty opposes the 2025 tax increase. The people are already struggling and the increase will cause additional harm and injury. The government does not have a revenue problem, it has a spending problem. I have been asking for fourteen years for the government to reduce its size and cost, only to be continually ignored. She said she is sure this year will be no different. She said she has been told that the Commission does not need to listen to her. There are many programs that are unconstitutional and should be cut and returned to the free market system. The government should be focusing on the sheriff, jail, roads, landfill, elections, and a few administrative procedures. Our elections should go back to in person voting at our local precincts with paper ballots. The government will eventually run out of other people's money. This is what happens when our government participates in socialism, fascism, and marxism programs. It was reported that the county hasn't increased taxes for a while, but the property values have skyrocketed so you have been receiving more revenue. Fees have also increased. It is immoral for our property to be taxed. We spend our whole lives paying for our property, but never will own our property because of the theft of property taxes. In 2016 a new municipal tax was put onto the citizens in the unincorporated areas. The will of the people said no, but the Commissioners did not listen and passed the new tax. In 2009 and 2010, the County Commissioners were making \$41,321.00 which is a lot for a part-time position. If the new tax is approved the salary is \$66,667.00. The elected officials are receiving a salary increase every year at the expense of the citizens. When is enough enough? We need representatives to serve who want to reduce the size and cost of government.

Joe Shinkle of Corinne stated he has been to a lot of these types of meetings and asked if they have already made their mind up and will their voices even matter.

Josh Ripley of Garland stated there is no question the fat needs to be trimmed. The people are tired of the county taking from us arbitrarily. We have no say in how much the county takes from us with no accountability. The people want to have a say in what is being spent. The people are tired of being taxed. He commented on the wages of the elected officials. He said you work for us and the people are tired and angry. If this increase goes through, everybody here vote these people out. They are spending our money and they keep taking.

Carl Knighton of Brigham City stated he echoes what others are saying and he is really ticked off. He feels he is being nicked and dimed to death. We are all dealing with inflation and increased costs. We don't get to vote ourselves more money. We have to do without or make do with what we have. In looking at his personal taxes, having lived here for a short time, have increased from \$1,300.00 to \$2,000.00 in a five year period. It is really frustrating and he feels like he is being ignored.

Paul White of Perry stated he also disagrees on the tax increase. He looked over the slides given at the Commission meeting regarding the 2025 budget. He said it seems like there is fluff on some line items. He encouraged the Commission to take a deeper dive into certain line items and trim things out of the budget. It is the same as a household budget. He wants to golf every day but can't afford it. If you take a deeper dive into the line items you may find money that is needed and not take it out of the pockets of the citizens.

Ryan Petit of Brigham City stated he is a hard working husband and father and provides for his family on one income. Every time people voice their opinion on a tax increase, it is ignored. He stated in a family household you have to go without. He gave examples of ways a household has to cut back. People say if you are dissatisfied, then vote them out. There is very little competition. No one wants to do the work to unseat the politicians if they are unsatisfied. We as a community need to look into unseating and getting people to run for office.

Carla Moser of Willard stated the Box Elder Committee of Liberty opposes the 2025 tax increase for the bookmobile. She said they petition the Commission to cut this program and move it to the free market system where the citizens will no longer be forced to pay for other peoples books. Let the people keep their own money and buy their own books that they approve of and choose. The people should not be forced to pay for a government bookmobile program that they do not use. The government is also using our tax payer dollars to purchase immoral

books and books that distort or rewrite our history. It is apparent the public libraries are being used to misinform and lead the people astray by these types of books. The Box Elder Committee of Liberty believes in education and reading good books but should not be forced or funded by we the people.

Blair Reese of Perry stated he understands they have a job to do and that you feel that you deserve more for it. He does not feel the bookmobile is a good program. He feels none of the reasons are a good reason to raise taxes. He said he is a systems engineer manager, basically a rocket scientist, but it doesn't take one of him to know that as property values go up, so does income and revenue. That means you are getting more and you don't need to be taking more. We have all been hit by inflation and have problems. He thinks they should trim the fat in the budget and find a way to make it better. He said, if not, he's sure they will find a way to get them out the next time. He said if they push this through, he will be running against them. He said he is responsible for multiple million dollar cost accounts on a daily basis and he knows he can do their job better.

Jeff Hardy of Brigham City stated he wanted to touch on a couple of sacred cows where the county spends a lot of money. He talked about the county fair and the facilities. He feels they could cut the bookmobile, it has been questioned for years. If we are only putting out 3,400 books and spending \$534,000.00 on the Bookmobile program, that is \$154.00 per book. He said they have put money into broadband and some other areas that they could cut some corners. He has sat on a lot of boards over the years both nationally and locally and sometimes you just have to cut corners. He said maybe some of what is needed to pay the deputies should come from the pay of the Commissioners instead of bumping their wage up each year. He said when his uncle was a County Commissioner the pay stayed pretty steady for years, but over the last ten years the Commissioners have received a bump every year. Being a part-time position, he feels they don't need a cost of living increase. There are places to cut and he trusts them to do it.

Ben Soholt of Brigham City stated he appreciates the time the Commissioners put into the county to help it run smoothly. He appreciates the difficulty they are having with the budget. He says he understands that when home prices go up the county decreases the tax rate. He said since he bought a home in 2020, the taxes have gone up 33%. It is ridiculous and he cannot afford it. Inflation has hit everyone. A 22% tax is too much. We need to wait until we have the means to do it. The school board bond was resoundingly rejected. You can not squeeze more money out of those that can not afford it. He said they should do a little each year instead of a big increase. He said he intends to approach those at the state level to allow for a rainy day fund.

Julie Shinkle of Corinne asked the Commission to consider that there are senior citizens, elderly people, that can not afford any increases in property tax. She spoke of her 96 year old veteran father who is stressed about how he can afford a \$1600.00 property tax. There are a lot of people on fixed incomes. She said the Bookmobile is a waste. She has watched it come to Corinne and no one ever goes to it.

Lloyd Wood of Elwood stated his sentiments are like the others who have spoken. He said in 2019 the county portion of taxes was \$154.00 and now up to \$273.00. That is a pretty good jump in a five year period. He has heard that Box Elder County is the third fastest growing county in the state which means to him that if it has doubled in five years it should have doubled the tax revenues. He feels it is too much of an increase for this period in time.

Marvin Neff of Willard stated somehow we the people have forgotten the founding principles of our country. No taxation without representation. Instead, we have accepted with blind obedience the burden of unconstitutional property taxes levied upon us by our municipalities.

Municipal taxation is unconstitutional and we have been hoodwinked into believing otherwise. The Constitution Tax Origination Clause states all bills, all bills for raising revenue shall originate in the House of Representatives meaning only representatives can levy taxes not municipal budget writing bureaucrats. The supreme court since 1973 has had a hands off policy that has left no controlling legal authority in place to speak on behalf of the constitution. So with the cat away, the mice did play, writing state code without constitutional constraint. Now this neglect has come home to roost severely eroding household finances. He said he knows they are not going to repeal property taxes but he said to live within our means, reduce your wages, get rid of the Bookmobile, do not increase taxes, and live on a budget like the rest of us.

John Kaiserman of Thatcher said he thinks it is pretty bold to propose a 20% tax increase in one fell swoop. We are not running a red budget but a huge budget. We are trying to ride a ship, but we do not need to build a new ship. A 20% increase is way out of line and he hopes they will rethink it.

Corby Adams of South Willard said when her kids were younger she loved the idea of the Bookmobile, but they didn't use it as often as she thought. She said the information given stated that there were almost 2,000 family accounts. She would like to see how many actually use the Bookmobile. She said she is not saying she is in favor of canceling the library system for the county but there is money to be saved in investing in technology. Using an online library system has got to be cheaper than buying new books and new trucks. She said using technology that we

have and investing in an online system would be a better use of our money than things that are becoming obsolete.

John McClellan of Garland stated his water and sewer was just raised nearly 25%. It is hard to choke down on a fixed income. He asked about growth and was told that growth is good because we need a tax base. Clearly the tax base is not sustainable. Otherwise, we would be in fat city with all the homes and apartments going up. He spoke about impact fees and infrastructure. He said he asked about the inland port being built down the road from him. He GRAMA requested a report and found out they came in with a 75/25 split on the tax incentive. 75% was given to the large business for 25 years. He said they built a new road that will bring several trucks and taxpayers will be having to fix the road. The numbers just don't wash. To ask for another 20% tax is unbearable and he can't see how they expect the people in the community to come up with it. Someone needs to balance the checkbook and cut somewhere.

Bruce Royer of Brigham City stated he is representing his 93 year old mother-in-law. He spoke of other taxing entities with an example of two years ago their tax bill had a 67% increase and he spoke opposing it and they decreased it to 33% but came back with another 33% the next year. There are ways to try to compensate for the tax increases, but invariably you get us every time. A 22% increase is crazy. He is on a fixed income and his mother-in-law is on a fixed income. Taxes are already way too high. He encouraged the Commission to look at the numbers and consider everyone.

Daniel Farnes stated he works for the county in the Auditor's office. He said he has a unique perspective and knows how the county is managing some things and has grave concerns. The taxes don't happen in a vacuum as most people say. It's not just the county that is going up. There are other entities going up which makes it hard. Over the last couple of years, it has been good for the employees as wages have gone up and projecting 20% in the next year for some employees which is a lot compared to the general public. The tax payers who are paying for this are not getting that. He finds that difficult to swallow. The biggest expense to the county is the labor costs. We need to manage that better. If we are going to fail to do that, he does not support raising the taxes. He thanked the Commission for what they do and knows it is a hard decision to make. He said he knows we need a tax increase, but proposed more like 10%. He said he knows the budget and labor can be managed better and be more accurate with our budgeting.

Corey DeMain of Honeyville said it takes him ten years to get a 20% increase and over the last fifteen years that 2% increase he gets a year, all of it goes to higher taxes, higher medical costs, and inflation. He stated that especially for those who are on a fixed income it is difficult. By the time he retires, he feels he will be taxed right out of his home. He understands there are needs and he is willing to pay for the things we use, but if we need something and can not afford it, it needs to be put off until we can or do it at a more reasonable rate. He said they use the Bookmobile a lot for his granddaughter and thinks it is a great program. For a 20% increase, he would be willing to drop it. He said maybe it is the timing. The last four years have been brutal to everybody.

Kevin Ekins of Thatcher stated if they enjoy being a County Commissioner, it is pretty clear what they have to do about this tax increase. Nobody wants it. He said he will make it his priority in two years if it passes to remind everybody who it was that voted for it. We have all seen the 100 acre hay field turn into fifty million dollar homes and 50 acre hay fields turn into apartment complexes in Tremonton. There is definitely not an income problem.

April Reese of Perry said they moved to the Davis Creek Subdivision a year ago. Everyone knows how high home prices have gone up and considers her family fortunate enough to buy a new home. She said they spend around \$3,000.00 yearly on the real estate taxes. She said her husband's income is higher than average, but they are struggling. She said they have made cuts. They aren't buying bread any more. She urged them to cut programs like the Bookmobile that they will never use.

John Powell of Garland said he works a lot of hours doing construction and understands the wages of the employees. He said by praising them for cutting costs is just them doing their job. He said he is lucky to get a 1% to 3% raise annually. They have had to cut back so much. He protests the taxes and the Bookmobile.

Michael Armfield of West Corinne stated he has never come to a meeting like this before which creates a concern. If they are provoking folks to come and then sit back quietly, it is concerning. He said he makes a fair wage. He said he lives in West Corinne and there have been many years that his road hasn't been plowed, so you are short staffed to cover 1,500 miles. He understands the county needs to pay them. When he first moved to West Corinne, he thought about working for the county but they couldn't pay enough. He said he was frugal when he bought his house buying something he knew he could afford. In the ten years he has been in Box Elder County, his house payment has gone up almost \$500.00. He said he makes twice as much

as his father did but does not feel like he prospers like he did. It's not just the county, but adding another increase to everything else is the problem.

MOTION: Commissioner Bingham made a motion to close the public hearing. The motion was seconded by Chairman Perry and the hearing was closed.

Chairman Perry stated no decisions are being made at the current meeting and comments will be taken under advisement. The decision will be placed on the November 19, 2024 Commission Meeting Agenda.

Commissioner Bingham stated the Commissioners pay taxes as well. He pays taxes on two farms and buildings and is not a fan of taxes. You would think that lots of homes should mean more money. He spoke of a study on taxes and improvements. He said it costs \$1.19 on every \$1.00 brought in for all of the infrastructure. For the rural part it costs 39 cents for every \$1.00 that is taxed. Because there is more development, it does not mean it is cheaper or brings more money in. The cost continually rises. You have more traffic, therefore more officers. He said they are open to suggestions and understand that no one likes taxes. He doesn't know the answer. They will look where we can cut corners. Last year they cut 4% off the budget.

ADJOURNMENT

A motion was made by Commissioner Bingham to adjourn. Chairman Perry seconded the motion, and the meeting adjourned at 7:16 pm.

ADOPTED AND APPROVED in regular session this 4th day of December 2024.



Lee Perry, Chairman



Boyd Bingham, Commissioner



Stan Summers, Commissioner

ATTEST:





Marla R. Young, Clerk



SPECIAL COUNTY COMMISSION MEETING
Commission Chambers, 01 South Main Street, Brigham City, Utah 84302
Wednesday, November 13, 2024 at 6:00 PM

AGENDA

NOTICE: Public notice is hereby given that the Box Elder County Board of County Commissioners will hold a Special Commission Meeting commencing at 6:00 P.M. on Wednesday November 13, 2024 in the Commission Chambers of the Box Elder County Courthouse, 01 South Main Street, Brigham City, Utah.

1. CALL TO ORDER

- A. Invocation Given by: Commissioner Perry
- B. Pledge of Allegiance Given by: Clerk Marla Young

2. AGENDA ITEMS

- A. 6:03 Presentation on Box Elder County Property Tax Increase for County General Fund-Shirlene Larsen
- B. 6:08 Public Hearing for Proposed Property Tax Increase for Box Elder County-Shirlene Larsen
- C. 6:38 Presentation on Box Elder County Library Property Tax Increase-Shirlene Larsen
- D. 6:43 Public Hearing for Proposed Property Tax Increase for Box Elder County Library-Shirlene Larsen

3. CLOSED SESSION

4. ADJOURNMENT

Prepared and posted this 8th day of November, 2024. Mailed to the Box Elder News Journal and the Leader on the 8th of November, 2024. These assigned times may vary depending on the length of discussion, cancellation of scheduled agenda times and agenda alteration. Therefore, the times are estimates of agenda items to be discussed. If you have any interest in any topic you need to be in attendance at 6:00 p.m.

A handwritten signature in black ink, appearing to read "Marla R. Young". The signature is fluid and cursive, with the first name "Marla" being the most prominent.

Marla R. Young - County Clerk
Box Elder County

NOTE: Please turn off or silence cell phones and pagers during public meetings. This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made three (3) working days prior to this meeting. Please contact the Commission Secretary's office at (435) 734-3347 or FAX (435) 734-2038 for information or assistance.

Public Hearing 11/13/2024

Proposed Property Tax Increase for Box Elder County and
Box Elder County Library

Name	Phone #
Joan Hammer	435-730-3874
Lynnette Crockett	435-279-8501
Marcie Powell	435-512-7535
Gloria Hunter	435-279-7538
Bruce Royer	435-458-0581
SANJAY AHIR	385-202-8776
Douglas Powell	435-764-2939
Jon Powell	435-932-1012
Brad Rhodes	435-230-2608
Heather Nelson	435-452-8633
Larry Blanchard	435 734-3826
Farrett Anderson	202-384-9394
COREY DEMAIN	801-389-6846
Shandi Anderson	435-279-0443
Kadee Anderson	435 740 4809
JOHN McLELLAN	435 282 0360
Dan Nielson	435-279-4569
MICHAEL BEGAY	801 809 5171
Iyell Stephens	435-452-1389
FLOYD FULLER	435 279 4888
MARVIN NUTT	435-730-0787
Good Citizen	
Scymore Buttz	

Public Hearing 11/13/2024

Proposed Property Tax Increase for Box Elder County and

Box Elder County Library

Name	Phone #
Lynnette Crockett	435-829-8501
John Keiserman	
PAUL WHITE	435 730 7639
Nelda Hollingsworth	723-6169
Ronald Taylor	817-313-9410
Aaron Taylor	435-232-4500
Brian Tabor	801-645-4902
BRADY ADAMS	801 628-9457
Corby Adams	801 6609457
DIRK POULSEN	435-730-0078
Bonnie Poulsen	801-857-1607
Lloyd Wood	435-452-8231
TAM WOOD	435 452-8090
John Hurd	435-553-5018
Matt Redington	435-278-0438
Michael Armfield	385-333-2161
Ben Scholt	801-870-2458
DS BOFF	435-225-1714
Derek Olyer	435-452-1744
KARL KNIGHTON	801-391-0621
Bethany Knighton	208-241-6995
Steven Pocock	435-730-8043
JANET POCK	435-730-1093

Public Hearing 11/13/2024

Proposed Property Tax Increase for Box Elder County and

Box Elder County Library

Name	Phone #
Marsha Hatch	435-237-2579
ryan petit	435-720-7719
Marcie Andrews	503-866-1961
Kenice Bennett	435-734-3347
DeAnna Hardy	On Record
JESS Hardy	435-230-1042
Carla Moser	435-465-5549
Joe Shinkle	435-225-0449
Julie Shinkle	435-225-0812
Mary Bingham	435-279-8127
Shirlene Larsen	435-734-3360
Keith Keller	435-734-3304
Daniel Farnes	435-740-0691
Karson Riser	
Rai Henson	435-279-4319
Blair Reese	602-622-1564
April Reese	623-696-6875
Kathryn Perry	435-700-0258
Shelisa York	435-730-4803