

COMMISSION MEETING MINUTES  
June 20, 2017

The Board of Davis County Commissioners met on June 20, 2017 at 10:00 AM in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Members present were: Commissioner James E. Smith - Chair, Commissioner P. Bret Millburn, Commissioner Randy B. Elliott, Clerk/Auditor Curtis Koch, Chief Civil Deputy County Attorney Neal Geddes and Deputy Clerk/Auditor Janet Hanson.

Agenda as posted

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PUBLIC NOTICE is hereby given that the Board of Davis County Commissioners, Farmington, Utah, will hold a Commission Meeting at the Davis County Administration Building, 61 South Main Street, Suite 303, Farmington, Utah, commencing at **10:00 AM on Tuesday, June 20, 2017.**

OPENING:

Pledge of Allegiance – By Invitation

RECOGNITIONS, PRESENTATIONS AND INFORMATIONAL ITEMS:

- Notice of Public Hearing, June 27, 2017 at 10:00 AM to consider additional budget appropriation requests
- Commissioners will attend the Syracuse City Council's work session June 27, 2017 at 6:00 PM

BUSINESS/ACTION:

**Brooks Burr, Davis County Fair Coordinator, presenting:**

Agreement with Viewpoint Eyecare – sponsorship of the 2017 Davis County Fair (receivable)

**Melissa Muir, Davis County Fair Intern, presenting:**

Agreement with UtahPirate.com – provide replica pirate ships and a pirate impersonator during the 2017 Davis County Fair (payable)

**Dave Hansen, Davis County Legacy Events Center Director, presenting:**

Summary list of low dollar rental agreements (9) at the Legacy Events Center (receivables)

**Heidi Voordeckers, Davis County Chief Deputy Auditor, presenting:**

Resolution adopting the 2017 Certified Tax Rates for Davis County, Multi-County and County Assessing and Collecting, County Special Services Area, and the Davis County Library, thereby levying a tax on the taxable property within Davis County, pursuant UCA 59-2-909

**Commissioner Smith presenting:**

Application made by Lura Robison to the Davis County Legislative Body, under UCA 59-2-1347, for consideration of adjustment or deferral of property taxes on property Tax ID 07-018-0042 located in Davis County  
Cancellation of the Board of Davis County Commissioners Meeting on July 4, 2017

**Curtis Koch, Davis County Clerk/Auditor, presenting:**

Notice of Tax Lien – Property Tax ID #09-101-0115

BOARD OF EQUALIZATION:

Property Tax Register

CONSENT ITEMS:

Check Registers  
Indigent Hardship Abatement Register  
Personnel Register

COMMISSIONER COMMENTS

PUBLIC COMMENTS (3 Minutes per Person)

Pledge of Allegiance

Brooks Burr, Davis County Fair Coordinator, led the Pledge of Allegiance. All in attendance were invited to stand and join in.

Public Hearing For budget opening

Notice was given of a Public Hearing, June 27, 2017 at 10:00 AM (during Commission Meeting) to consider additional budget appropriation requests.

Notice of Commissioners attending Syracuse City Council's worksession

Notice was given that the Commissioners will attend the Syracuse City Council's work session June 27, 2017 at 6:00 PM to make themselves more readily available to the community.

Agreement #2017-237 Viewpoint Eyecare to sponsor 2017 Fair

Brooks Burr, Davis County Fair Coordinator, presented agreement #2017-237 with Viewpoint Eyecare in Farmington to sponsor the 2017 Davis County Fair. The period of contract is July through August 2017. The contract receivable amount is \$2,000.00.

Commissioner Elliott made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement  
#2017-238  
UtahPirate.com  
Attraction at  
2017 Fair

Melissa Muir, Davis County Fair Intern, presented agreement #2017-238 with UtahPirate.com to provide replica pirate ships and a pirate impersonator as an attraction during the 2017 Davis County Fair. She indicated that it was a very popular attraction last year. The period of contract is August 16-19, 2017. The payable contract amount is \$1,900.00.

Commissioner Elliott made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Summary list  
#2017-239 of  
rentals at LEC

Dave Hansen, Davis County Legacy Events Center Director, presented a summary list #2017-239 of low risk, low dollar rental agreements (9). The periods of the contracts are various. The contract amounts are receivables.

Commissioner Millburn made a motion to approve. Commissioner Elliott seconded the motion. All voted aye. The documents are on file in the office of the Davis County Clerk/Auditor's Office.

Resolution  
#2017-240  
adopting 2017  
certified Tax  
Rates for Davis  
County,  
Assessing and  
Collecting, the  
special Services  
Area & Davis  
County Library

Heidi Voordeckers, Davis County Chief Deputy Auditor, presented resolution #2017-240 adopting the 2017 Certified Tax Rates for: Davis County, Assessing and Collecting, the Special Services Area and the Davis County Library. These were set by the Clerk/Auditor's Office on June 5<sup>th</sup>. Heidi detailed the following:

First is for the General Operations which funds General Fund Operations. The certified tax rate was calculated at 0.001574 which would generate \$31,452,068.00 in revenue; and \$647,764.00 of new growth. Last winter we, Davis County, went through the Truth in Taxation (TNT) process to request an additional \$7,200,000.00 in General Fund revenues. What is being proposed for adoptions is \$7,000,000.00 in revenues which is the amount determined upon final project listings. The TNT hearing was held December 6, 2016 with the final budget for the additional \$7,000,000.00 adopted on December 13, 2016. The final total tax rate for adoption today is 0.001993, generating \$39,828,068.00 in budgeted revenue, a portion of which, \$1,376,000.00, goes toward the general obligation bond for the jail.

Second, Multicounty Assessing and Collecting, at 0.000010 tax rate, generating \$210,203.00 revenue. This is set by the State. After they get the calculations in from all of the counties, they decide what rate to distribute so that it is the same for all of the counties, for both the Multicounty and County Assessing and Collecting (next).

Third, County Assessing and Collecting at 0.000207 tax rate, generating \$4,362,754.00 in revenue. Both Multicounty and County go into the General Fund to off-set the cost of collecting taxes.

Fourth, Special Service Area at 0.000962 tax rate, generating \$649,895.00 revenue. This is to fund municipal services in the unincorporated areas of the County. Of that, \$11,355.00 is new growth.

Fifth, Davis County Library General Operations. The Library also participated in the TNT process in 2016. The certified tax rate is 0.00314 generating \$6,189,224.00 revenue. Of that, \$87,106.00 is new growth. The TNT hearing was held December 6, 2016 with the budget being adopted on December 13, 2016 approving an additional roughly \$1,250,000.00 in revenues, which makes the total proposed tax rate of 0.000376 for total revenues of \$7,524,785.00.

The Clerk/Auditor's Office is awaiting tax rate adoption by other taxing entities who need to adopt their tax rates by June 22<sup>nd</sup>. There are 5 known taxing entities that are going through TNT process and will be holding their public hearings August 7-15, 2017. They are: 1) South Davis Metro Fire Service Area; 2) Centerville City, 3) Syracuse City, 4) West Point City, and 5) North Davis Fire. She can provide dates and times for the hearings if anyone is interested in attending.

Commissioner Smith asked for clarification on the forms he had in front of him for the General Operations. The front page showed a tax rate of 0.000069. Heidi indicated that rate is related to the portion

that goes toward the bond payment. Commissioner Smith indicated that the form was missing the tax rate information. Heidi provided the tax rate as 0.001993. Curtis indicated the form, PT693, is a State form. The first page only gives the sinking fund rate. The second page gives both with a combined rate.

Commissioner Millburn made a motion to approve. Commissioner Elliott seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Application by  
Lura Robison of  
adjustment or  
deferral of  
property taxes on  
property tax  
ID #07-018-0042

Commissioner Smith presented the following:

Application made by Lura Robison to the Davis County Legislative Body, under UCA 59-2-1347, for consideration of adjustment or deferral of property taxes on property tax ID# 07-018-0042 located in Davis County. The application was individually reviewed by each Commissioner.

Commissioner Elliott made a motion to approve. Commissioner Millburn seconded the motion. All voted aye.

Cancellation of  
7/4/17  
Commission  
Meeting

Request cancellation of the July 4, 2017 meeting of the Board of Davis County Commissioners.

Commissioner Millburn made a motion to approve. Commissioner Elliott seconded the motion. All voted aye.

Tax Lien  
#2017-241  
Georgette Byrd  
property tax  
ID #09-101-0115

Curtis Koch, Davis County Clerk/Auditor, presented Notice of Tax Lien #2017-241 for property tax ID #09-101-0115. He explained that during the process for the May Tax Sale they work very hard not to sell real property, especially those that have homes on them. The recorded owner of this particular property is Georgette Byrd. Multiple attempts were made to contact her to let her know of the pending Tax Sale. They were able to make contact with, who they believed to be her grandson-in-law (Mr. Romo). The morning of the Tax Sale, Mr. Romo made multiple representations, via text and email, that payment was on the way for that property. In order to ensure that we did not sell the property, with the belief that payment was coming, he (Curtis) used his statutory authority to withdraw the property from the sale. Unfortunately, that payment has never been received. Mr. Romo has not returned phone calls to this point. Recognizing that the property is in default and would have been sold at the tax sale, Curtis requested that the Notice of Tax Lien be approved and signed today. If approved, it will be recorded, a copy will be sent registered mail, via email that was used to contact us the morning of the Tax Sale, and hand delivered to the property address. If the County chooses, this will allow us to begin foreclosure of that property. This is the first step in multiple steps. It is hoped that the taxpayer will take their responsibility seriously in this matter.

Commissioner Elliott made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

BOE

Commissioner Millburn made a motion to recess to Board of Equalization. Commissioner Elliott seconded the motion. All voted aye.

Property Tax  
Register  
approved

Curtis Koch presented the Property Tax Register which reflected: 3 veteran exemptions for 2016; 8 delinquent tax abatements for 2013 for small dollar amounts. He explained that by the time these would be administratively pursued, it would cost the county more money than would be recouped. It also reflected various personal property penalty waivers under the Assessor's adjustments; Assessor initiated corrections for 2017; 1 greenbelt property that had been miscoded in 2013. The years prior and after 2013 all show it had been in greenbelt. It is requested that the taxes for that year (2013) be abated.

Commissioner Elliott made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Reconvened

Commissioner Millburn made a motion to reconvene Commission Meeting. Commissioner Elliott seconded the motion. All voted aye.

Check registers approved

Commissioner Elliott made a motion to approve check registers. Commissioner Millburn seconded the motion. All voted aye.

Indigent Hardship Abatement Register approved

Commissioner Millburn made a motion to approve the Indigent Hardship Abatement Register for Robert F. Regan. Commissioner Elliott seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Personnel Register approved

Commissioner Millburn made a motion to approve the Personnel Register. Commissioner Elliott seconded the motion. All voted aye.

Commissioner Comments

Commissioner comments:

Commissioner Smith felt that it has been a busy life lately, but said “We are getting things accomplished.”

Public comments: none

Public comments: None

Adjourned

Meeting adjourned.

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Clerk/Auditor

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Chair