

COMMISSIONERS' MINUTES – DAVIS COUNTY

WORK SESSION MINUTES

August 6, 2019

The Board of Davis County Commissioners met for a Work Session at 8:45 a.m. on August 6, 2019, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Notice of this meeting was given under the requirements of UCA § 52-4-202.

ATTENDEES

Davis County Commissioners in attendance were: Chairman Randy B. Elliott; Vice-Chair Lorene Miner Kamalu; and Bob J Stevenson.

Davis County Staff in attendance were: Curtis Koch, Clerk/Auditor; Neal Geddes, Chief Civil Deputy Attorney; Shairise Bills, Deputy Clerk/Auditor; Mark Langston, Information Systems Director; Richard Maughan, Recorder; Louise Miller, Surveyor's Administrative Secretary; Max Elliott, Surveyor; Heidi Voordeckers, Chief Deputy Clerk/Auditor; and Dale Peterson, Assessor.

There were no members of the public in attendance.

AGENDA AS POSTED

8:45 a.m. REDIWeb and Property Search demonstration and discussion—Richard Maughan, Davis County (DC) Recorder
Recorder; Max Elliott, DC Surveyor; and Mark Langston, DC Information Systems Director
9:00 a.m. Review of 2019 property tax assessments/values. Proposed legislation regarding personal property tax —Dale Peterson, DC Assessor

DISCLAIMER

The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of content. Timestamps have been noted in the minutes to aid in locating points of discussion in the audio record.

All documents from this meeting are on file in the DC Clerk/Auditor's office.

The meeting commenced at 8:45 a.m.

WORK SESSION DISCUSSION

REDIWeb and Property Search Demonstration and Discussion— Presented by Richard Maughan, Max Elliott, and Mark Langston (*Minute 00:43*)

Mark explained the differences between REDIWeb and Property Search and demonstrated both applications. The Property Search is a free application and allows the public to search for parcels in the county by owner, property, and tax information using a map-based user interface.

REDIWeb is an existing application, but this is a new version that follows the County's new security platform. There was a change made to the sign-in credentials resulting in no longer needing a user code to sign in. There are fees associated with the searches done in this application, but the cost is less with the new version. Typically, the users of this application are title companies, engineers, technical companies, attorneys, and municipalities, who pay a monthly subscription fee that varies depending on what documents they want to access. Currently, there are 280 subscribers. Due to the increase in fees in the Recorders Office, the revenue is expected to increase by more than a million dollars in 2019.

Both applications can be found by either going to the Davis County Website at daviscountyutah.gov and clicking on Quick Links or going to the Recorder's homepage; you can click the tabs for REDIWeb and Property Search.

See Attachments A, B, and C.

Review of 2019 Property Tax Assessments/Values, and Proposed Legislation Regarding Personal Property Tax — Presented by Dale Peterson (*Minute 37:19*)

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Dale showed a PowerPoint presentation that covered some key points on how property is valued and assessed. Curtis explained how those values affect tax rates and how new growth is calculated.

The number of appeals continues to decrease because the values are more accurate each year and are closer to the market rates. They are more predictable under the current Assessor's valuation processes.

Of great concern to the Assessor is the Business Property Tax. The elimination of that tax in Davis County would have a significant impact. Currently, two-thirds, or 67 percent, of Davis County businesses qualify for exemption from having to pay taxes. They still have to file but do not have to pay. The new legislation passed in 2019 moves the exemption amount from \$10,800 to \$15,000 in 2020. The result is an increase to 75 percent of businesses that will be exempt from paying taxes.

See Attachments D1-D13.

**MEETING
ADJOURNED**

The meeting was adjourned at 9:50 a.m.

The audio recording for this meeting is available based upon the County's current retention schedule.

**MATERIALS
PRESENTED**

All publicly distributed materials associated with this meeting are noted as follows:

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|--------------------|--|
| Attachment A | Property Search Map |
| Attachment B | Property Search Parcel Details |
| Attachment C | Wasatch Front County Land Search Pricing for REDIWeb |
| Attachments D1-D13 | 2019 Assessor Property Valuations Presentation |

Minutes prepared by:

Shairise Bills

Deputy Clerk/Auditor

Minutes approved on: 8/27/2019

Curtis Koch

Davis County Clerk/Auditor

Randy B. Elliott

Commission Chair