



## GRAND COUNTY BOARD OF EQUALIZATION HEARING

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### MINUTES

**Wednesday, April 22, 2020**

The Grand County Board of Equalization met on 22 April 2020. Due to the COVID-19 pandemic, the meeting was streamed/attended electronically. Members in attendance via phone/internet were Chair Mary McGann, Gabriel Woytek, Jaylyn Hawks, and Greg Halliday. Also in attendance were County Administrator Chris Baird, County Attorney Christina Sloan, and County Clerk/Auditor Quinn Hall. Curtis Wells joined at 1:20 p.m. And Evan Clapper joined at 3:00 p.m.

Also present via phone/internet were Joette Langianese of the Friends of Arches and Canyonlands Parks (FOACP), Kayci Cook of the National Park Service (NPS), Rikki Epperson and Steve Russell of Community Rebuilds.

Mary McGann, Chair

**1:00 p.m.**

#### **Call to Order**

Chair McGann called the meeting to order at 1:13 pm.

Chair McGann noted that this is a hearing for a property tax exemption. Chair McGann noted statutes concerning property tax exemptions. Chair McGann noted the applicants submitted applications on time and that the board had received the applications. Chair McGann noted the decision of the board is quasi-judicial and that the applicants may present information. The board may interrupt to ask questions of the applicants. The Board may not consider the County's financial status or public clamor. The decision will be made on or before May 1<sup>st</sup>. Applicants are allowed to appeal the decision of the Board.

Chris Baird described property tax collection and the effects of property tax exemptions – noting that exemptions do not reduce the budget or income of the County, but do affect the amount of property tax County residents pay.

#### **Hearing Items**

- A. Discussion and Consideration of: A. Administrative Hearing on Exclusive Use Property Tax Exemption Request for 501(c)(3) organization Friends of Arches and Canyonlands National Parks, regarding real property known as 48 North 400 East, Moab, Utah, pursuant to Utah Statute § 59-2- 1102 (Joette Langianese, member of the organization)

Joette Langianese and Kayci Cook from Friends of Arches and Canyonlands Parks  
Joette described operations and services provided by FOACP and noted that all funding comes from donations. FOACP has purchased a home that is intended to house National Park Service (NPS) employees, volunteers, and perhaps other federal employees if space is available. The property is deed

restricted and only allows the housing of NPS or other federal employees. The property is leased directly to the NPS. The NPS determines who will occupy the house and determines the rent. Any additional funds enter a restricted account for major repairs and maintenance. The house has had tenants since January. The lease with the NPS went into effect in March 2020. Joette noted the NPS is the driving economic force for the community, and offering housing helps not only the NPS, but the community at large. Joette noted that the NPS would not be able to provide affordable housing without FOACP.

Kayci Cook (NPS) noted there are several parks with “Friends” groups as philanthropic partners. The relationship between the NPS and FOACP meets a need. Prior to this the NPS was lacking space for employees and this helps reduce the shortage. There is no room for more employee housing in the park. The park brings substantial financial support to the area and is a major driver of tourism.

Volunteers and interns do not pay rent, the NPS does. Regular federal employees pay rent bi-weekly.

FOACP also does youth education programs. They support volunteer stewardship programs and are involved in the creation of dark sky initiatives.

The Board asked several questions. Discussion touched on who the actual beneficiaries are and the appropriateness of the State, and by extension the County, of providing any form of housing or tax exemptions for federal housing. Some discussion touched on rent and pricing.

Mary McGann and Gabriel Woytek noted that this seems to be a gift to the community and that the National Park drives a lot of the economy in the County.

Curtis Wells suggested the main beneficiary seems to be the federal government, and not the County.

Mary McGann discussed the lack of any other nearby community and the difficulty of finding appropriate or affordable housing in the area.

Greg Halliday suggested that providing housing to federal employees is likely not a burden the County would ever face, and suggests that the main beneficiary is the federal government.

Mary noted the essential nature of the national park and suggested that at some future point this burden may fall on the County.

Jaylyn Hawks noted that while this is certainly a gift, the recipient/beneficiary seems to be either the employee or the NPS. Jaylyn noted the role of the State is not to provide housing for able-bodied individuals and suggested that the national parks have been an economic driver without this housing for some time. Jaylyn suggested this seems to benefit a specific group, not necessarily the County as a whole.

Mary McGann and Gabriel Woytek support the exemption. Jaylyn Hawks, Curtis Wells, and Greg Halliday are against the property tax exemption for Friends of Arches and Canyonlands National Parks.

**Items:**

- B. Administrative Hearing on Exclusive Use Property Tax Exemption Request for 501(c)(3) organization Community Rebuilds, regarding real property known as 150 South 200 East, Moab, Utah, pursuant to Utah Statute § 59-2-1102 (Rikki Epperson, director of Community Rebuilds)
- C. Administrative Hearing on Exclusive Use Property Tax Exemption Request for 501(c)(3) organization Community Rebuilds, regarding real property known as 140 South 200 East, Moab, Utah, pursuant to Utah Statute § 59-2-1102 (Rikki Epperson, director of Community Rebuilds)  Closed Session(s) (if necessary)

Rikki Epperson and Steve Russell for Community rebuilds.

Steve Russell noted that each case should be discussed and decided on its own merits and noted he thinks Community Rebuilds meets all the criteria.

Rikki Epperson noted the property is used as an administrative workspace and also provides housing for volunteers and staff. There are two properties providing housing, administrative space, storage, and the properties also serve as an area for workshops and education. Rikki discussed the pricing structure and noted it is well below market value.

Rikki shared her screen and presented to the Board some spreadsheets and expense numbers. She discussed the number of beds available and the breakdown between the occupants. Rikki described how the properties are a benefit to the community and described the houses that Community Rebuilds has built, the program graduates, and the reduced environmental impact of the homes Community Rebuilds builds. She noted the education program is in partnership with USU and students used to be able to receive college credit for Community Rebuilds programs and they are working with USU on restarting the college credit program.

The Board asked questions about rental income, the Youth Garden Project portion, the nature of the property and dwellings, and program eligibility.

Evan Clapper noted Community Rebuilds has helped train a number of laborers and workers that stay in the community and have jobs in the construction industry and commented on the relative value of the vocational education component of the organization. He suggested the creation of affordable housing keeps workers here longer.

Curtis Wells noted that vocational education isn't necessarily unique to Community Rebuilds and that any construction company employ laborers and help them learn a trade. Curtis suggested vocational education is not the responsibility of the County.

Jaylyn Hawks asked who the recipient or beneficiary of the gift to the community is – and suggested that the beneficiary is not the community, but the individuals that eventually occupy the homes. Jaylyn suggested that providing housing to able-bodied individuals is not role of the County or the State. Jaylyn noted that the County supports the development of housing, but does not provide housing. Jaylyn suggested that education is not the direct responsibility of the County, but that the County supports education through property taxes, not property tax exemptions.

Mary McGann suggested that Community Rebuilds meets the criteria for a tax exemption because they seem to offer both an educational component and a gift to the community.

Greg Halliday suggested the traditional education component is perhaps somewhat flawed if there are no credits available at this time. Greg says he supports Jaylyn's conclusions to deny the property exemption.

Mary McGann and Evan Clapper support the exemption. Jaylyn Hawks, Curtis Wells, and Greg Halliday are against the property tax exemption for Community Rebuilds. Gabriel Woytek recused himself for the Community Rebuilds discussion.

Chair McGann adjourned the meeting at 4:00 p.m.