

IRON COUNTY COMMISSION MEETING
JULY 25, 2023

Minutes of the Iron County Commission meeting convened at 9:00 A.M. July 25, 2023 in Commission Chambers at the Iron County Courthouse, Parowan, Utah.

Officers in attendance included:

Paul Cozzens	Commission Chair
Michael P. Bleak	Commissioner
Marilyn Wood	Commissioner
Jonathan T. Whittaker	County Clerk

Also present:

Brian Hoffmeier	County Deputy Assessor
Lucas Little	County Auditor
Sam Woodall	County Deputy Attorney
Richard Wilson	County Chief Engineer
Susan Bradbury	County Fair
Jennifer Bradbury	County HR Director
Bruce Anderson	County Public Works
Carri Jefferies	County Recorder
Nicole Rosenberg	County Treasurer

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INVOCATION

An invocation was offered by G'Ne Bartholomew.

PLEDGE OF ALLEGIANCE

Those assembled were led in the pledge of allegiance by Bruce Washburn.

APPROVAL OF MINUTES

Michael Bleak made a motion to approve the minutes of the July 10th, 2023 Iron County Commission Meeting. Second by Marilyn Wood. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

APPROVAL OF CLAIMS FOR PAYMENT

Marilyn Wood made a motion to approve Claims for Payment from July 10th, 2023 to July 24, 2023. Second by Michael Bleak. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

DEPARTMENTAL REPORTS

Brian Hoffmeier, Iron County Deputy Assessor, reported that John Williams transferred from the Road Department to the Assessor's Office. His previous training had made the transfer easy and he was currently working on greenbelt. Brian noted that the budget was on track. Property Valuation notices had been mailed and there had been some feedback. There would be more appeals before the Board of Equalization this year. Brian explained that the assessment process was based on what happened in 2022. Iron County continued to grow and valuations were not declining as fast as in other areas of the state. Marilyn Wood expressed her appreciation to John Williams for his years of service to the Road Department. John was one of the top operators in Iron County. The Road Department lost a great employee and the Assessor's Office gained a great employee.

Carri Jeffries, Iron County Recorder, reported that during the previous quarter recordings were 2,751 and were now at 3,294. Plats last quarter were 9 and were now at 17. Revenue was also up from 1078.40 to 1328.84. Carri noted that the budget was on track and that the GIS Mapping program was working well. She explained that she was beginning a project that was a public service called "Property Watch". Anyone who owned property could sign up for the service and any time there was a recording made on that property the owner would be notified. Carri explained that there were two options for the service. Salt Lake City had a program that was free and Eagle Software had a program that had a cost attached. Jared Wilson, Iron County IT Director, was exploring the best service for property owners. If there was going to be a cost for the service then it would not be offered until 2024, if it would be offered free then it would begin soon. She noted that she would like to use the free service, but she was waiting on the findings from Jared Wilson.

Nicole Rosenberg, Iron County Treasurer, reported that from January 1, 2023 to July 20, 2023, Product Sales were \$14,136,574.98. Funds directly distributed to Iron County was \$2.2M. Pooled Cash was doing well with all balances higher. The Public Treasurers Investment Fund (PTIF) interest rate was 5.17% and in June, Iron County earned \$240K in interest. Nicole explained that Melanie Hall, Chief Deputy Treasurer, had sent notices out now to property owners whose property was on the May 2024 Tax Sale list. Hopefully, the early notification would allow them time to pay their back taxes due. She noted that Outstanding Taxes was at \$7,900,000 which was up slightly from last year. Out of the 47,396 accounts, 1,600 accounts were delinquent. Nicole reported that the budget was on track and she expressed her appreciation to her staff for their hard work.

Marilyn Wood, Iron County Commissioner, reported she had ridden up Cedar Mountain with Bruce Anderson, Iron County Public Works Director, to observe progress with road issues. Many of the previous issues had been fixed. On July 17th, she attended a Utah Rural Leadership Academy meeting held at Southern Utah University (SUU). It was the first in-person meeting and some great information was shared. Jail meetings were still being held on

Wednesdays and plans continued to move forward. Marilyn noted that she met with Reed Erickson, Iron County Planner, regarding BrightNight Power Renewable Solar Energy which would be located at Antelope Springs. BrightNight would be the first solar company in Iron County to have battery backup. She explained that Fire Department personnel would have training on how to handle possible fires with the solar farm batteries. Commissioner Wood noted that she was asked, as an Elected Official and local landowner, to be on a committee with the SW Desert Elk Unit Management Plan. SW Desert Elk proposed to increase the elk herd in the SW Desert. Although there had been many improvements in the SW Desert, it was still hard on ranchers as their cattle and the elk eat the same. She reported that she was able to get them to agree to a lower number. They also discussed the Wild Horse issues and environmentalists were making it difficult for the BLM to manage the number of horses. Marilyn reported that Brian Head commissioned a public art piece that featured a 12-foot steel "Brian the Bear" sculpture. The sculpture was unveiled during the 24th of July celebration showing a bespectacled bruin reading a book "The Tales of Brian Head." She attended the ribbon cutting for the Parowan Pool. Parowan City did a great job on restorations and it looked brand new.

Michael P. Bleak, Iron County Commissioner, reported that he continued working hard on the new Sheriff's Complex planning. Michael noted that he was asked to meet with a group "Men on Fire". The group was planning an event at the 3 Peaks Water Park in August. He was helping coordinate with the Iron County Sheriff, Fire Department, Emergency Management, Tourism, etc. making sure that all resources would be in place for the event. The event could best be described as an alternative healing/empowerment event.

Paul Cozzens, Iron County Commissioner, reported that last week he and Paul Monroe, General Manager, Central Iron County Water Conservancy District, attended the first meeting of the West Desert Watershed Council held in Tooele. The Legislature passed a bill that created the Watershed Councils and they were beginning to hold meetings. He attended the Health & Human Services meeting last week. Commissioner Cozzens reported that he met with Ken Ivory regarding the government transfer of lands, and he worked on a ditch issue regarding the Jail.

PUBLIC COMMENTS

No public comments were offered.

DISCUSSION ABOUT THE WINTER ROAD MAINTENANCE OF THE DRY LAKES ROAD

Harold Mitchell, a resident of Iron County, explained that Dry Lakes Road paralleled the fence line of the property he owned. He stated that maintenance on Dry Lakes Road was getting out of hand. He noted that when maintenance was done to the road it created more issues. Last winter his cattle guard had been bent and now his fence had been destroyed. He had placed rocks to keep people on the road, but the rocks were moved to make the road wider. Mr. Mitchell reported that he knew the road was used as access to the Monuments Academy, LLC (Monument RTC) and that they were supposed to maintain the road. He called Bruce Anderson, Iron County Public Works, who told him to meet with Monument RTC. Mr. Mitchell met with them and was told they would take care of the road issues. There was an incident in the spring when a vehicle got stuck on the road. A backhoe was brought in to help and it got stuck then another backhoe had to come in. It made a big hole in the road which was filled in with gravel that went above the drainage ditch. Harold noted that he hoped that there was a better solution to keep the road maintained properly.

Bruce Anderson, Iron County Public Works Director, reported that Monument RTC was in charge of maintenance of Dry Lakes Road, as stipulated in their Conditional Use Permit (CUP). He noted that the person in charge of maintenance was also in charge of the horse park at the academy. He was bucked off a horse and broke his back, which might attribute to the lack of maintenance. Bruce reported that Monument RTC was meeting its obligations under the CUP. He recommended that the commissioners and Mr. Mitchell meet with Monument RTC to discuss the situation.

Richard Wilson, Iron County Chief Engineer, reported that he measured the section of the road for public use and it measured 13-15 feet. There was a runoff of a briar ditch on each side and in some areas, the road measured 20 to 22 feet and that was just the nature of running a road. Richard noted that there was no way to determine who used the briar ditch. He felt that the grader was doing a good job and he had his challenges too. He reported that he had never driven the Dry Lakes Road in the winter so he could not address those issues. He suggested that the commissioners go up and observe the road and meet with Monument RTC. If any suggestions were given on how to maintain the road differently let him know.

Jon Whittaker asked Bruce Anderson if he knew how much of this was the maintenance problem versus the heavy winter. Bruce noted that the same issues were on roads around Iron County. It would be impossible to say if it was environmental or not. He could say the problem was not there before the academy opened.

Paul Cozzens agreed that the best idea was to meet with Bruce Anderson, Harold Mitchell, and the Monument RTC to discuss the issues.

PRESENTATION OF THE 2022 INDEPENDENT AUDIT BY KIMBALL & ROBERTS CERTIFIED PUBLIC ACCOUNTANTS

Gabe Miller, Kimball & Roberts, PC, complimented the employees of Iron County who go above and beyond in their duties. He expressed his appreciation to Lucas Little, Iron County Auditor, and Nicole Rosenberg, Iron County Treasurer, and their staff that always sought to be complete and accurate in their functions. When an audit was performed, half the battle was having good people to work with who were willing to provide information when needed. Gabe reported that the Independent Audit went well. There were verbiage changes and was better organized to have the opinions first rather than at the end of the report. Mr. Miller read the Report on the Financial Statements: "We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Iron County, a governmental unit, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Iron County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Summit Special Service District and Iron County Special Service District #3, which represents 100 percent and 100 percent, respectively, of the assets and revenues of the component units. These discretely presented component units do not have separately issued audited financial statements and are reported in the government-wide financial statements by the county.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Iron County as of December 31, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America." Mr. Miller noted that this was considered a "clean" and "unmodified" opinion. He reported that the report continued with a Basis for Opinions, the Responsibility of Management, and Auditor's Responsibilities which was further expanded in further internal control issues, as well as continued with concerned issues, and Supplementary Information." Pages 15 & 16 of the report cover management discussion and analysis. The Fund Financial Statements begin on page 17 and go through page 26. The Required Supplementary Information (unaudited) begins on page 19 and goes through page 71. Combining Financial Statements and Schedule begins on page 73 and goes through page 80. On pages 85 through 94 is the Compliance Section.

Rick Roberts, Kimball & Roberts, PC, reported on the results of the Independent Audit. On pages 85-86 it reads, "Independent Auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards". Mr. Roberts reported that there

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were no sufficient deficiencies or material weaknesses with internal control, and issued a “Clean” report. Pages 87-88 were an “Independent Auditors’s report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.” He explained that if a governmental entity expends more than \$750K of federal monies, a single audit must be performed. The single audit identified no material weaknesses, no non-compliance, and no significant deficiencies, and issued a clean report. Page 90 was the Schedule of findings and questioned costs for the year ending December 31, 2022. Financial Statement: There were material weaknesses or significant deficiencies identified. “There were no conditions or events, considered in the aggregate that raised substantial doubt about Iron County’s ability to continue as a going concern”, and issued a clean opinion. Federal Awards: COVID State and Local Fiscal Recovery Fund found no material weaknesses or significant deficiencies. There were “No audit findings disclosed that are required to be reported in accordance with Title 2-U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”, and issued a clean report. Pages 91-92 were a Schedule of Expenditures of Federal Awards. The last report on page 94 was the Independent Auditor’s report on internal control over compliance as required by the State Compliance Audit Guide. Mr. Robert explained that each year the state had compliance requirements for testing. For the year ending December 31, 2022, the following areas were tested: Budgetary Compliance, Fund Balance, Justice Courts, Restricted Taxes and Related Revenues, Public Treasurer’s Bond, Fraud Risk Assessment, Cash Management, Governmental Fees, and Open and Public Meetings Act. It was the opinion that Iron County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the county for the year ended December 31, 2022. Mr. Roberts complimented Iron County employees, the Auditor’s Office, and the Treasurer’s Office.

Michael Bleak made a motion to approve the 2022 Independent Audit as presented by Kimball & Roberts Certified Public Accounts. Second by Marilyn Wood. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

DECLARATION OF INTENT TO INCREASE PROPERTY TAXES ON THE IRON COUNTY GENERAL FUND LEVY

Paul Cozzens, Iron County Commissioner, read the Truth & Taxation Announcement Requirements: “1. Iron County is intending to increase the General Fund property tax rate. 2. The dollar amount of the increase per year will be \$5,950,000. 3. The purpose of this increase is to pay to construct a long-needed Sheriff’s complex and to fund continuing operations of Iron County due to inflation. 4. The approximate percentage of increase in the General Fund tax rate is estimated to be 99%. Additional Optional Information: 1. There would be additional information on this project coming out in the next few days and weeks. There will be a website, www.jail.ironcounty.net, that will be published with many resources and information on why this is a need. 2. There will be a notice mailed to each property owner around August 1st, this would show the impact it will have on each property. 3. Notice will also be published in the newspaper on August 1st and August 8th. 4. The public hearing will be held on August 15th at 6:00 p.m. at the Festival Hall, Room 7”. Commissioner Cozzens reported that Iron County had the need for a new jail for many years. The current jail was the oldest in the State of Utah. He noted that the commissioners were aware that it was hard to raise taxes, and had put hundreds of hours into the planning of the Sheriff Complex.

Commissioner Bleak noted that there was a lot of hard work planning for the new jail. There would be more information regarding the Truth and Taxation soon.

Commissioner Wood reported that the jail might be the largest project Iron County would be involved with up to this point. The need was great and we just have to move forward.

DISCUSSION AND POSSIBLE APPROVAL OF A MONUMENT REPLACEMENT AND RESTORATION COMMITTEE (MMRC) GRANT

Carri Jeffries, Iron County Recorder, explained that this was an annual grant for funding to identify monuments. She reported that in 2015, the Utah Geospatial Resource Center (UGRC) went to the Legislature and asked for money to help counties maintain township and section corners. Any section corner that is on federal land is maintained by the BLM. Any located on state land was maintained by SITLA. The legislature created the MRRC Grant to help fund the project. Carri reported that Iron County was awarded 44,084.03. There were 100 monuments identified and restored last year.

Marilyn Wood made a motion to approve a Monument Replacement and Restoration Committee Grant in the amount of \$44,084.03 as presented by Carri Jeffries. Second by Michael Bleak. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

ORDINANCE 2023-3, ESTABLISHING A BOARD TO HEAR AND DECIDE APPEALS OF RECORDER DECISIONS

Carri Jeffries, Iron County Recorder, explained that HB351 was passed by the legislature that established the County Recorder Standards Board for the purpose of making rules that establish statewide standards for county recorders. It required counties to pass an ordinance to establish an appeal authority to hear and decide appeals from a county recorder's decisions. No guidelines were given on who should serve on the board. Carri reported that she had never had an appeal on any recorder decisions. She noted that each county had created its board differently. Some had established the commissioners as the appeal board, which she felt was appropriate for Iron County.

Michael Bleak made a motion to approve Ordinance 2023-3, establishing a Board to hear and decide appeals to recorder decisions. Second by Marilyn Wood. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

IRON COUNTY ORDINANCE 2023-3

AN ORDINANCE PROVIDING FOR A RECORDER APPEAL PROCESS

Whereas, the County Recorder is the custodian of all recorded documents that are records required by law to be recorded under Utah Code section 17-21-1(1);

Whereas, the County Recorder shall comply with the rules made by the County Recorder Standards under Utah Code section 63C-30-202 and has general required duties under Utah Code section 17-21-6;

Whereas, the Utah Legislature recently enacted the 2023 House Bill 351 which requires that all county legislative bodies shall adopt an ordinance establishing an appeal authority to hear and decide appeals from a county recorder's application of rules made by the County Recorder Standards Board under Utah Code section 63C-30-201 *et seq*;

Whereas, Iron County desires to adopt an ordinance establishing an appeal authority to hear and decide appeals from a county recorder's application of rules made by the County Recorder Standards Board under Utah Code section 63C-30-201 *et seq*; and


NOW, THEREFORE, the County Legislative Body of Iron County ORDAINS as follows:

To hear appeals to the Iron County Recorder’s application of rules, the Board of Commissioners of Iron County does herewith establish and authorize a board to hear and decide appeals requests.

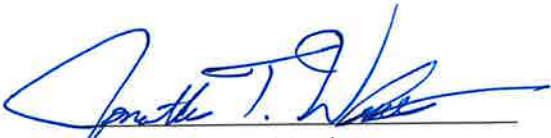
Said board shall be composed of the three members of the Board of Iron County Commissioners.

APPROVED AND ADOPTED at a special meeting of the Iron County Board of Commissioners this 25th day of July 2023.

IRON COUNTY


Paul Cozzens, Chair
Iron County Commission

ATTEST:


Jonathan T. Whittaker
Iron County Clerk



VOTING:

Michael Bleak	<u> Aye </u>
Paul Cozzens	<u> Aye </u>
Marilyn Wood	<u> Aye </u>

RESOLUTION 2023-10, APPROVING THE FILING OF CROSS-APPEALS TO THE 2023 APPEALS FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT

Jon Whittaker, Iron County Clerk, explained that this was a recommendation from Tom Peters esq. The resolution authorized Iron County to object to an assessment and request a hearing with the Utah State Tax Commission (cross-appeals) within sixty days from when an owner of a centrally assessed property, objects and requests a hearing (appeal).

Marilyn Wood made a motion to approve Resolution 2023-10, approving the filing of Cross-Appeals to the 2023 Appeals filed by taxpayers subject to central assessment. Second by Michael Bleak. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

IRON COUNTY RESOLUTION 2023-10

A RESOLUTION OF THE IRON COUNTY COMMISSION APPROVING THE FILING OF CROSS-APPEALS TO 2023 APPEALS FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT.

IT IS HEREBY RESOLVED BY THE IRON COUNTY COMMISSION THAT:

Whereas, Utah Code Ann. § 59-2-1007 allows a county to object to an assessment and request a hearing with the Utah State Tax Commission (“cross-appeal”) within sixty days from when an owner of a centrally assessed property objects and requests a hearing (“appeal”);

Whereas, the following owner with centrally assessed property in Iron County has filed an appeal with the Utah State Tax Commission contesting their 2023 assessment:

1. **Utah Iron, LLC.**

Whereas, it is in the best interest of the County that it file a cross-appeal(s) so that the County can fully participate in the proceedings initiated by the owner(s), including subsequent appeals to the District Court or Utah Supreme Court arising from such proceedings, with the purpose to protect the County’s financial interests and the equality of the tax burdens of taxpayers within its jurisdiction.

NOW, THEREFORE, the IRON COUNTY COMMISSION resolves as follows:

1. That a cross-appeal should be filed by legal counsel and pursued in response to the appeal initiated by the following owners: 1. **Utah Iron, LLC.**
2. That the County Commission direct the prosecution of the cross-appeal(s) under the advice of legal counsel, hereby authorizing Thomas W. Peters Esq., to file the necessary cross-appeals to protect the County’s interests.
3. That in the event an appeal by an owner not identified above is subsequently discovered, legal counsel is authorized to file a cross-appeal using his discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the Commission as soon as possible for ratification.

APPROVED and ADOPTED this 25th day of July 2023.

IRON COUNTY COMMISSION


Paul Cozzens, Chairman

ATTEST:

By: 
Jonathan T. Whitaker
County Clerk



VOTING:

Michael Bleak	<u> Aye </u>
Paul Cozzens	<u> Aye </u>
Marilyn Wood	<u> Aye </u>

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PERSONNEL

Jennifer Bradbury, Iron County Human Resource (HR) Director, presented the new hire of Ryan Slack as a Full-Time Corrections Deputy 1 in Corrections, effective July 24th. This was a backfill of a vacant position; the promotion of Madisen Kropf from a Medical Technician Trainee to a Medical Technician (AEMT) for Corrections, effective July 23rd; the new hire of Hayden Morton as a Part-Time Victim Services Specialist for the Children's Justice Center (CJC), effective July 10th. This was a backfill of a vacant position; the new hire of Silas Carson as a Part-Time Parks Custodian for Tourism/Parks, effective July 18th. This was a backfill of a vacant position; the new hire of Deacon Huber as a Seasonal Parks Outdoor Maintenance Technician, effective July 17th. This was a backfill of a vacant position.

Michael Bleak made a motion to approve the personnel changes as presented by Jennifer Bradbury. Second by Marilyn Wood. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

Discussion and possible approval for Starting Rate Baliff adjustment.

Jennifer explained that Sheriff Carpenter had requested the starting rate for Bailiffs be increased from Grade 8 to Grade 10. During the discussions and Step-in-Grade process, the Bailiff position remained unchanged and was approved as a Grade 8. Jennifer reported that beginning deputies were adjusted to a Grade 10. Bailiff employees were required to be Police Officer Standards Training (POST) Certified. She explained that in the past, retirees would come back and fill bailiff positions. However, the bailiff positions had remained open since January 2023 and had only filled one of the vacancies. Sheriff Carpenter had requested that the Bailiff position be in line with the Deputy Grade 10, to hopefully attract qualified applicants. Jennifer noted that this adjustment would affect two part-time employees that were currently a Grade 8 and would bring them up to a Grade 10. Michael Bleak noted that this was a fair request with the job bailiffs were performing.

Marilyn Wood made a motion to approve the starting rate adjustment for Bailiffs, from a Grade 8 to a Grade 10, to include the adjustment of the two part-time employees. Second by Michael Bleak. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

NON-DELEGATED ITEMS

County Boards:

Establish a Records Appeals Board.


Michael Bleak made a motion to appoint the Iron County Commission as the Appeals Board for Recorder appeals. Second by Marilyn Wood. Voting: Michael Bleak, Aye; Paul Cozzens, Aye; Marilyn Wood, Aye.

ADJOURNMENT

Paul Cozzens, Iron County Commission Chair, declared adjournment.



Signed: Paul Cozzens, Commission Chair



Attest: Jonathan T. Whittaker, County Clerk

