

MINUTES OF THE MIDWAY CITY COUNCIL

(Work Meeting)

Tuesday, 17 May 2022, 5:00 p.m.
Midway Community Center, Council Chambers
160 West Main Street, Midway, Utah

Note: Notices/agendas were posted at 7-Eleven, Ridley's Express, the United States Post Office, the Midway City Office Building, and the Midway Community Center. Notices/agendas were provided to the City Council, City Engineer, City Attorney, Planning Director, and The Wasatch Wave. The public notice/agenda was published on the Utah State Public Notice Website and the City's website. A copy of the public notice/agenda is contained in the supplemental file.

1. Call to Order

Mayor Johnson called the meeting to order at 5:05 p.m.

Members Present:

Celeste Johnson, Mayor
Steve Dougherty, Council Member
Jeff Drury, Council Member
Lisa Orme, Council Member
Kevin Payne, Council Member
JC Simonsen, Council Member

Michael Henke, Planning Director
Wes Johnson, Engineer
Brad Wilson, Recorder

Others Present:

Todd Griffin, Wasatch County Assessor

Staff Present:

Corbin Gordon, Attorney

Note: A copy of the meeting roll is contained in the supplemental file.

2. Property Tax Valuation Process (Wasatch County Assessor – Approximately 60 minutes) – Discuss the property tax valuation process.

Todd Griffin gave a presentation regarding the valuation process and reviewed the following items:

- Increasing valuations
- Revenue neutrality
- Missed properties
- New growth
- Board of equalization
- State imposed property taxes

- Fixed property tax rates
- Greenbelt
- Urban farming program
- Transient rentals

Mr. Griffin also made the following comments and gave the following responses:

- Valuations must be within 5% of comparable sales prices.
- A detailed review of a property must be done at least every five years.
- Taxes were determined at the budget level but dispersed at the assessment level.
- His office did not have enough staff to assess every property every year to insure equality.
- The County Council determined the size of his staff.
- Had not been able to fill two positions since 2019 because the private sector paid more.
- The State could determine areas that were valued low and mandate that those areas be reassessed. This created inequalities.
- Assessments were fluid until the tax roll was closed.
- It was easier to value subdivisions with similar plans than to value custom homes.
- Recently valued properties received more of the tax burden than properties that had not been valued for some time.
- Properties were regularly reassessed to maintain equality.
- Oregon maintained the same value for a property since it was last sold. The value remained high if the property was purchased at a high price.
- Conservation easements could be broken.
- Assessments were based on the market value.
- The preservation of open space depended on the zoning.
- Some eligible taxpayers did not know about available tax relief.
- There was a new program that allowed taxes to be deferred as a lien until the house was sold.
- The State Constitution would have to be amended to limit property tax increases.
- There was no available program that would reduce the market value of a property.
- The annual property tax notice should be modified to emphasize that some information could be changed. These changes could lower the tax liability. Did not have the authority to make the change.
- Valued a home even if it was under construction.
- A house was automatically listed as a second home which significantly increase the tax liability. The owner had to request that the listing be changed.
- Requested monthly or weekly business license information.

3. Adjournment

The meeting was adjourned at 6:05 p.m.


Celeste Johnson, Mayor


Brad Wilson, Recorder