# MORGAN COUNTY COMMISSION MEETING AGENDA
## November 10th, 2026
### Sitting as the Morgan County Board of Equalization
#### 5:00 BOARD OF EQUALIZATION

**PUBLIC NOTICE** is hereby given that the MORGAN COUNTY COMMISSION will meet as the MORGAN COUNTY BOARD OF EQUALIZATION in the Commission meeting room at 48 West Young Street, Morgan, Utah.

**5:00 COMMENCEMENT OF MEETING**

**(A) Opening Ceremonies**

**1**. Welcome

**2**. Invocation and/or Moment of Reflection: **Hon. Commissioner Blocker**

**3**. Pledge of Allegiance

**(B) Commissioner Declarations of Conflict of Interest**

**(C) Morgan County Board of Equalization Session**

Convene as the Morgan County Board of Equalization.

**(D) Action Items**

**1. Chloe Adams – Discussion/PUBLIC HEARING/Decision – 2026 Property Tax Assessment Roll**

Discussion, public hearing, and decision on **Resolution CR-26-07-BOE** approving adjustments, corrections, and changes to the 2026 Property Tax Assessment Roll.

**(E) Adjournment**

Adjourn the Morgan County Board of Equalization.

The undersigned does hereby certify that the above notice and agenda were posted as required by law this 9th day of November 2026.

Chloe Adams – Deputy Clerk/Auditor

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call Chloe Adams at (801) 845-4042 at least 24 hours prior to this meeting. This meeting is streamed live on the Morgan County, Utah YouTube channel.

**MORGAN COUNTY RESOLUTION CR 26-06-BOE**

**A RESOLUTION OF THE MORGAN COUNTY BOARD OF EQUALIZATION APPROVING ADJUSTMENTS, CORRECTIONS, AND CHANGES TO THE 2026 PROPERTY TAX ASSESSMENT ROLL.**

**WHEREAS**, the Morgan County Board of Equalization (the "Board") has met in accordance with Utah Code Ann. § 59-2-1001 et seq. to hear and consider appeals regarding the valuation and assessment of real and personal property within Morgan County for the tax year 2026; and

**WHEREAS**, the Morgan County Auditor has presented the 2026 Property Tax Assessment Roll to the Board, along with recommended adjustments based on subsequent reviews, factual corrections, and stipulations with property owners; and

**WHEREAS**, the Board has reviewable evidence, conducted hearings where requested, and determined that specific adjustments, exemptions, and corrections are necessary to ensure equity, accuracy, and compliance with state law; and

**WHEREAS**, a detailed schedule of these approved changes, including parcel numbers, owner names, original values, and adjusted values, has been compiled and is attached hereto as "Exhibit A";

**NOW, THEREFORE, BE IT RESOLVED** by the Morgan County Board of Equalization as follows:

1. Approval of Changes. The Board hereby approves all adjustments, corrections, exemptions, and valuation changes to the 2026 Property Tax Assessment Roll as detailed in the attached Exhibit A and all attached stipulation forms for Fairbanks, Ralphs Family Trust, Porter, Morris Trust, and Norman. These stipulation forms are incorporated herein by reference and expressly approved.

2. Direction to County Officials. The Morgan County Assessor and the Morgan County Auditor are hereby authorized and directed to amend the official tax rolls and records to reflect the changes approved by this Resolution.

3. Notification. The Clerk of the Board is directed to provide notice of these final decisions to the affected property owners in accordance with statutory requirements.

4. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED this 10th day of November 2026.

**MORGAN COUNTY BOARD OF EQUALIZATION**

By: _____

Matthew Wilson, Chair

Morgan County Board of Equalization

**APPROVED AS TO FORM:**

_____

Garrett Smith, County Attorney

ATTEST:

By: _____

Leslie A. Hyde

Morgan County Clerk / Clerk of the Board

**BOARD MEMBERS VOTING:**

| BOE | Aye | Nay | Absent |
|---|---|---|---|
| Matthew Wilson | ☐ | ☐ | ☐ |
| Vaughn Nickerson | ☐ | ☐ | ☐ |
| Mike Newton | ☐ | ☐ | ☐ |
| Raelene Blocker | ☐ | ☐ | ☐ |
| Blaine Fackrell | ☐ | ☐ | ☐ |

# EXHIBIT A

**MORGAN COUNTY RESOLUTION CR 26-06-BOE**

Approved Adjustments, Corrections, and Changes to the 2026 Property Tax Assessment Roll

# Stipulation of Agreement for Real Property Valuation

Morgan County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

## General Information

Appellant: Julie P Russell Trust

Date: 10/16/2026

Property identification number: 00-0001-7234/ 01-004-305

Appeal number: 1-7234 RUSSELL

## Valuation

| | Pre-Board Market | Equalized Market |
|---|---|---|
| Land/FAA (real estate) | $ 915,500 | $915,500 |
| Improvements | $3,608,603 | $2,400,000 |
| Personal property | $ | $ |
| **Total Value** | $4,524,103 | $3,315,500 |

## Explanation of Agreement

Assessor adjustment after reviewing the building being build there was an adjustment with the quality of the improvement. Talked with Mr. Russell to get better information. Agreed on the value for 2026.

## Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

| | |
|---|---|
| Appraiser or Board of Equalization Hearing Officer: Mitch Ferry | Date: 10/16/2026 |
| County Assessor or Deputy Assessor: Janell Walker | Date: 10/16/2026 |
| Board of Equalization (Member of Legislative Body) | Date |
| Appellant | Date: 10/20/2026 |

**Each signing party should receive a copy of this form**

## Stipulation of Agreement for Real Property Valuation

Morgan County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

### General Information

Appellant: Robert Vogt

Date: 09/09/2026

Property identification number: 00-0057-3962

Appeal number: Vogt

### Valuation

| | Pre-Board Market | Equalized Market |
|---|---|---|
| Land/FAA (real estate) | $ 249,900 | $ 248,900 |
| Improvements | $ 709,985 | $ 616,100 |
| Personal property | $ | $ |
| **Total Value** | $ 958,885 | $ 865,000 |

### Explanation of Agreement

Adjustment of comparable sales indicated lower value.

### Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: Kirsten Bentley
Digitally signed by Kirsten Bentley
Date: 2026.09.09 07:25:08 -06'00'
Date: 09/09/2026

County Assessor or Deputy Assessor
Date: 11/04/26

Board of Equalization (Member of Legislative Body)
Date:

Appellant
Date: 11/04/26

**Each signing party should receive a copy of this form**

OCT 27'26 AM8:12

| **Stipulation of Agreement for Real Property Valuation**<br>Morgan County Board of Equalization | Form PT-014<br>PT-014.ai Rev. 1/00 |
|---|---|

## General Information

| Appellant | Date |
|---|---|
| JMS Property Holdings LLC | 10/22/2026 |
| **Property identification number** | **Appeal number** |
| 04-2570 04-250 | 04-2570 JMS Property |

## Valuation

| | Pre-Board Market | Equalized Market |
|---|---|---|
| Land/FAA (real estate) | $ 390,995 | $390,995 |
| Improvements | $ | $ |
| Personal property | $ | $ |
| **Total Value** | $390,995 | $390,995 |

## Explanation of Agreement

Morgan County and appellant have agreed to stay with the 2026 Assessed Value.

## Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

| | |
|---|---|
| Appraiser or Board of Equalization Hearing Officer | Date 10/22/2026 |
| County Assessor or Deputy Assessor | Date 10/22/2026 |
| Board of Equalization (Member of Legislative Body) | Date |
| Appellant | Date 10/23/2026 |

**Each signing party should receive a copy of this form**

OCT 27 '26 AM8:12

| Stipulation of Agreement for Real Property Valuation<br>Morgan County Board of Equalization | Form PT-014<br>PT-014.ai Rev. 1/00 |
|---|---|

## General Information

| Appellant | Date |
|---|---|
| JMS PROPERTY LLC | 10/22/2026 |
| **Property identification number** | **Appeal number** |
| 04-2588/ 04-250-001 | 04-2588 JMS |

## Valuation

| | Pre-Board Market | Equalized Market |
|---|---|---|
| Land/FAA (real estate) | $ 455,394 | $ 455,394 |
| Improvements | $ 412,644 | $ 200,000 |
| Personal property | $ | $ |
| **Total Value** | $ 868,038 | $ 655,394 |

## Explanation of Agreement

After reviewing the appraisal of the commercial property and addressing the issues of improvement, the Morgan County Assessor and the appellant agree to reduce the ~~improvement in value. The building has renters, but only part of it is being used, and the~~ bowling alley area has been shut down. For this reason, we have decided to go with a lesser assessed value.

## Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

| | Date |
|---|---|
| Appraiser or Board of Equalization Hearing Officer | 10/22/2026 |
| County Assessor or Deputy Assessor | 10/22/2026 |
| Board of Equalization (Member of Legislative Body) | |
| Appellant | 10/23/2026 |

**Each signing party should receive a copy of this form**

## Stipulation of Agreement for Real Property Valuation

Morgan County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

### General Information

Appellant: FRY WESTON AND TENILLE

Date: 10/23/2026

Property identification number: 00-0075-0221

Appeal number:

### Valuation

| | Pre-Board Market | Equalized Market |
|---|---|---|
| Land/FAA (real estate) | $ 455,750 | $ 455,750 |
| Improvements | $ 937,064 | $ 762,430 |
| Personal property | $ | $ |
| **Total Value** | $ 1,392,814 | $ 1,218,000 |

### Explanation of Agreement

Adjusted comparable properties indicated a lower value.

### Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: Kirsten Bentley
Digitally signed by Kirsten Bentley
Date: 2026.10.23 13:55:07 -06'00'
Date:

County Assessor or Deputy Assessor
Date:

Board of Equalization (Member of Legislative Body)
Date: 10-26-26

Appellant
Date: 10-26-26

**Each signing party should receive a copy of this form**

# EXHIBIT B

**MORGAN COUNTY RESOLUTION CR 26-06-BOE**

2026 BOE Adjustments

# 2026 BOE Adjustments

| | Name | Parcel | Serial | Code | Old Market Value | Old Taxable Value | New Market Value | New Taxable Value | Market Value Change | Taxable Value Change | Match Log file |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | RUSSELL, DANA | 00-001-7234 | 04-100 | BS01 | 144,743 | 144,743 | - | - | 144,743.00 | 144,743 | |
| | RUSSELL, DANA | 00-001-7234 | 04-100 | BR01 | - | - | 132,314 | 72,773 | (132,314.00) | (72,773) | |
| | RUSSELL, DANA | 00-001-7234 | 04-100 | LS01 | 136,600 | 136,600 | | | 136,600.00 | 136,600 | |
| | RUSSELL, DANA | 00-001-7234 | 04-100 | LR01 | | | 136,600 | 75,130 | (136,600.00) | (75,130) | |
| | | | | BR06 | | | 12,429 | 6,836 | (12,429.00) | (6,836) | |
| | | | | | | | | | - | 126,604 | |
| | TURNER, ERIC | 00-093-0948 | 04-100 | BS01 | 144,743 | 144,743 | - | - | 144,743.00 | 144,743 | |
| | TURNER, ERIC | 00-093-0948 | 04-100 | BR01 | - | - | 132,314 | 72,773 | (132,314.00) | (72,773) | |
| | TURNER, ERIC | 00-093-0948 | 04-100 | LS01 | 136,600 | 136,600 | | | 136,600.00 | 136,600 | |
| | TURNER, ERIC | 00-093-0948 | 04-100 | LR01 | | | 136,600 | 75,130 | (136,600.00) | (75,130) | |
| | | | | BR06 | | | 12,429 | 6,836 | (12,429.00) | (6,836) | |
| | | | | | | | | | - | 126,604 | |