IVINS CITY COUNCIL
TRUTH IN TAXATION MEETING MINUTES
AUGUST 14, 2025

NOTICE: This meeting was held electronically and in person. City Hall was the anchor location for the electronic meeting. You may watch the audio and video feed by going to www.ivinsutah.gov under "City Council" on the right of the home page and selecting "Audio".

1) WELCOME AND CALL TO ORDER

MAYOR AND COUNCIL: The meeting was called to order at 6:00 p.m. and announced there was a quorum present.

All present included Mayor Hart, Councilmember Sharon Gillespie, Councilmember Mike Scott, Councilmember Sharon Barton, Councilmember Kevin Smith, and Councilmember Lance Anderson.

STAFF: City Attorney Bryan Pack, Director of Finance Cade Visser, Building and Zoning Administrator Rob Dalley, Public Works Director and City Engineer Chuck Gillette, Parks and Recreation Director Marc Christensen, Fire Chief Dan Cazier, Police Chief Jaron Studley, Police Officer Nick Hallman, and Deputy City Recorder Sharon Allen.

EXCUSED: None.

Audience: Gail Fulde, Jerry Nostadt, Ron Stoops, Robert Clark, Shad Johnson, Braden Nelson, Helen Cavaletto, Fred Birnbaum, Klint Frei, James Barden, Chuck and Becky Warren, Larry and Val Cazier, Matilda Mylander, Nicole Graf, Laura and Jenny Plecki, Lisa Rutherford, Cody and Nikki Mitchell, as well as others that did not sign in.

A. Acknowledgement of Quorum

Mayor Hart acknowledged there was a quorum present.

B. Disclosures--None.

There were no disclosures or conflicts of interest with items on this meeting's agenda.

2) PUBLIC HEARING AND ACTION ITEMS

A. Public Hearing on Ivins City's Proposed Tax Increase - Total dollar amount increase: $860,000 - Reason for the increase: Fund 4 new employees: 2 parks employees, 1 animal control officer, 1 public works storm drain coordinator; Increase the general fund reserve; Save for future capital projects; Restore purchasing power lost to inflation - No other taxing entities in Washington County are proposing a tax increase

Director of Finance Cade Visser stated that this is a Public Hearing to increase revenue by $860,000 and the reason for the increase is to fund four (4) new employees - two (2) Parks employees, one (1) Animal Control Officer and one (1) Public Works Storm Drain Coordinator; Increase the General Fund Reserve; Save for future capital projects; and Restore purchasing power lost to inflation. No other taxing entities in Washington County are proposing a tax increase. The property tax increase would increase Ivins level of service. The City has changed quite dramatically including with Fire, EMS and Patrol Officers, making Ivins safer. Regarding interest earnings revenue, the City will lose $450,000 of earnings in 2026. Staff recommends this tax increase. **Mayor Chris Hart** commented that there has been no provision to account for inflation. Whatever year a resident arrived, their property value was assessed and has stayed the same. In that period of time, 53% of value has been lost due to inflation. That is why we have come together. For the record, the maximum total amount the City could impose is $860,000. **Mayor Chris Hart** opened the Public Hearing. **Many residents of Ivins City spoke in**

favor of and against the tax increase, including the following: Fred Birnbaum stood in opposition to this increase due to three primary concerns. First is the notion that the City revenue has not kept pace with inflation. The City has not had Truth in Taxation and from 2019 to 2026 is 63% revenue growth without the increase. Ivins City also has sales tax as revenue, which is up 120%. The totality of General Fund revenue would be up 76% and CPI is up 28%. There is inflation plus population, as well as other funds. He added RAP and transient tax in his analysis. The second concern is increase the reserve from 26% to 35%. That is a huge range. He looked for one in Idaho and it is a 22% reserve so 26% is an over-reserve and Ivins City is over the minimum. He was skeptical that the City needs new help. He suggested that the City not use a tax increase more than a minimum and stated that the City does not need a reserve. Staff is not being driven by inflation. He would push against Parks employees and not grow Ivins parks and don't hire those people. Regarding Animal Control, he doesn't have data. He indicated that a Council Member doesn't think that a Storm Drain Coordinator was needed. Fiscal conservatism is to not grow more than the current population. **Nicole Graf** is the owner of Hidden Springs RV Resort and a resident of Ivins. She was opposed to the increase to partially fund the Public Works yard on the BLM land because that is directly outside her back gate and would have an immediate impact on her small business. She is trying to recoup start-up costs and a 33% increase would push operating costs to a level that would harm their occupancy. They depend on a tourism economy and in their first quarter it was around $45,000. She was opposed to the location of the proposed City Public Works yard and cemetery that would be directly adjacent to her hospitality business. Tourism is a strong driver. She suggested the City seek grants, phase gradually and reconsider the location of the Public Works Yard, Park and Cemetery. **Lisa Rutherford** commented that she listened to the June, 2025 meeting and she realized that the City brought the number down to $860,000 but there is still room for improvement. Some of the referenced expenses are niceties rather than necessities. Landscaping on Highway 91 is not a necessity. The cemetery fence and roundabouts are expensive. Stop signs work. The City Planner position should not still be on the floor. The City can do without that. Ivins City Parks don't have anyone in them and as for employees that is a huge portion of Ivins budget. She suggested that the City Council say no to this tax hike. **Jerry Nostadt** referred to the proposal having an example and inquired if that was the market value or the taxable value? **Council Member Mike Scott** stated it was the market value. **Jerry Nostadt** appreciated what the Council has done. **Cliff Rye** commented that cattlemen and truckers are upset about the roundabout on Highway 91 because it is more difficult to navigate, especially if something goes wrong in the gorge (Virgin River Gorge) and all of that traffic comes through Highway 91. If an increase is needed, he suggested that it be spread out each year because what is proposed is too much. **Scott Raine** commented that he was dead set against this increase but after doing some research and talking to others, he realized that the increase is important for the future of the city. The City does not want to lose quality Public Safety or other personnel. There will be an impact of the increase but he can live with it and he agreed with the tax increase. **Dennis Gubler** was born and raised here and his feeling is that the City does not need the tax increase and he was opposed to it. **Linda Gubler** was also against the tax increase. She has seen growth of Ivins City and a lot of money is wasted. **Matilda Mylander** has seen the population of Ivins increase every year. She suggested that the City manage the City properly before imposing a large scale tax sanction. **Denise Purdue** was in favor of the increase. She values the parks and public safety and agreed that the City should be paying livable wages. There are two sides of the equation - increases and expenses related to growth. She doesn't want to see the City degraded and was concerned about not funding capital projects and infrastructure for the City.

James Broadhead stated that if Black Desert Resort was on board, the City would not have to raise taxes but it isn't there and is taking longer than expected. He inquired if once revenue from Black Desert Resort comes in, if there would be a decrease? If the City does not have revenues they were promised, why go through with projects to mitigate and delay until the City has the resources to do what we need to do. **Kirk Cotterall** commented that he can see the dilemma because unlike Ivins, Washington City has a big tax structure they can pull from. He inquired about volunteerism for the positions that are needed? Ivins City is a retirement community with a lot of able people to help out with parks and the animal shelter. He suggested that the City Council look into a volunteer program to help out the City. He was willing to put in time. **Mayor Chris Hart** clarified that the City has a volunteer program and suggested he get his name and number to the City for that program. **Dillon Hurt** stood in opposition to the parks because they are empty. Families in the community are continually decreasing and not using the parks. The City will be fine financially until Black Desert Resort comes on line. **Robin McFarland** challenged the Council to not do what was easy, but what was right. The General Plan is quality of life, but they are caught in a paradox. The City raises taxes on hard working residents and cuts vital services. This predicament comes from a State tax code over two decades and probably more important than most poor fiscal policies. It is not outside of the Councils' responsibility and drive to loosen restrictions and align with the General Plan of smart growth before hiking taxes.

Lisa Rutherford stated that Ivins City receives impact fees but are not able to use those per the planning department. **Cade Visser** clarified that impact fees are not associated with operating costs. **Council Member Lance Anderson** indicated that building permits are a work in progress and that is what is being restricted. **Diane Broadhead** has lived here for 40 years and it may not seem like a lot but a homeowner with children and expenses has increased. Water, power, food, medical bills so adding it all together we can't keep up. Every penny counts. **Phil Craven** stated that this will not affect him but it will affect others. City Hall has nice things and sometimes at government it is nice to have but they are not necessities, they are desires.

Marty Spahr commented that Ivins City is a major senior center and a lot of them are on fixed incomes. He inquired why the survey was sent out. The Council knows what the residents wanted per that survey. Growth is off the charts which means infrastructure and increased costs. If the City has a tax increase, the Council would be forcing him out of Ivins because he lives on social security. He felt that a 34% increase was unjustified. There being no other comments in person or through the Zoom application, **Mayor Chris Hart** closed the Public Hearing.

B. Discuss and consider approval of Resolution No. 2025-11R, a Resolution of Ivins City, Utah, adopting the 2025 Tax Rates and Property Tax Revenue Budget amounts for Ivins City

Cade Visser stated that this action would be to approve the 34% increase. **Mayor Chris Hart** indicated that we have our department heads here and represent our biggest projects. **Chuck Gillette** is a resident, tax payer and City employee. He stated that the Public Works department has requested an additional employee and have operated for years with minimal employees. The City was audited by the State of Utah last year and the State is putting pressure on the City about needing staff to meet their requirements. The increased tax is to support the General Fund and he manages the streets projects. The City has minimal space to place equipment and vehicles like the backhoes, dump trucks and similar. Fleet maintenance is half the size of what is needed. With potential growth, that could be twice the size of what Ivins City is now. These things are also paid for from the Water, Sewer and Storm Drain funds. The City could possibly bond for the public works yard but the City is already operating on a shoe string. As it relates to Ivins Public Works

employees compared to other cities, Ivins City is under the per capita. The City is trying to do more with less. Pavement maintenance is important and the City has done a respectable job keeping it streets in good shape, as it is less expensive to maintain, compared to allowing the roads to fall apart and rebuild. Costs have gone up in construction materials. **Jaron Studley** is a resident, tax payer and City employee. He has asked for an hourly increase of $4.00 per hour for Public Safety officers, to maintain and retain current employees. The average hourly wage is $32.00 an hour and Ivins City Public Safety Officers are currently at $26.00 per hour. The City needs to be competitive to retain employees. The Public Safety Department has also requested four (4) vehicles because he has several vehicles that have had the transmissions replaced. That is not okay for the level of service that Ivins residents are expecting. **Santa Clara Ivins Fire Chief Dan Cazier** agreed. **Marc Christensen** is the Ivins City Parks and Recreation Director. He came from Tremonton City and it is a drastic shift from what he is used. Ivins City has six (6) full-time employees taking care of 100 acres, which is 16 acres per employee. The former Parks and Recreation Director kept his number at 13 acres per employee without burning them out. The Park and Recreation Director is asking for two (2) new employees. The City has acreage under warranty for five (5) more acres this next fiscal year and another 6.8 acres on Fitness Way. The recently updated General Plan asks the Parks to enhance buffers and landscaping and arterial and collector streets have attractive landscape features. It also refers to developing open space and have recreation areas for physical and mental well-being. If the City wants to live by the updated General Plan, the additional employees is beneficial. **Council Member Mike Scott** stated that when resident get their tax value with an assessment on it, the taxes they pay, one of those is based on if the they are a primary resident or not. 55% of that assessed value and tax increase is 34% higher and the $6 a month is based on whatever assessed value the residents home is at. There was discussion regarding revenue coming from Black Desert Resort and the timeframe that would occur. It was acknowledged that Black Desert Resort is not going to cover all of the additional tax revenue. The City Council has tried to look at this in a measured way. One of the huge items the City faces long term is that roads and plumbing will need to be replaced and that it is an astonishing amount of money. Council Member Mike Scott indicated that the operating budget for 2026 has looked at a five (5) year projection and anticipates increasing revenue from Black Desert Resort but even with that, the expenses are not covered. **Cade Visser** is Ivins City's Director of Finance and commented that CARES Act funds were distributed through the State and Ivins City was given a million dollars related to COVID. Additionally, Black Desert Resort had a massive bond that the City received interest on but now the State of Utah is saying that half million dollars goes away. The City is at the point where they cannot continue to kick the can down the road. **Council Member Sharon Gillespie** stated that the City needs Black Desert Resort to be consistent and sustainable. It will balance out as they continue to grow and the City can see what contribution they will make but right now the City needs to look at other aspects of revenue. **Mayor Chris Hart** indicated that the City could reduce taxes if revenue from Black Desert Resort is consistent and sustainable. **Council Member Lance Anderson** referred to a required cash bond for development. Interest is collected by the City on that bond but the State has changed the rules on that and it is against the law now. That amount is approximately $450,000. **Cade Visser** stated that Black Desert Resort pays Public Safety a million dollars and those aren't part of the General Fund. It only affects Capital Funds. **Fred Birnbaum** indicated it is 26% to 35%. **Mayor Chris Hart** stated that the Council is sensitive to families and those on fixed incomes and that concern has not fallen on deaf ears. **Fred Birnbaum** indicated that if the City did not hire the employees, the City could take a smaller amount. **Mayor Chris Hart** clarified that

$860,000 is the maximum amount. **Council Member Sharon Gillespie** commented that regarding volunteerism, there is a program called Ivins Inspired that has opportunities for things but some things are not eligible due to safety reasons. As an example, Animal Control would be one of those that is not eligible due to liability reasons. It is like pulling teeth to get volunteers for Heritage Days. They needed 70 volunteers and got 30 and they hope that they all show up. **Council Member Mike Scott** stated that a reserve calculation would go through 24 risk factors and store those and come up with an answer and then you also adjust based on population base. Idaho was referenced but Idaho is much different than Ivins. Ivins scores 30 out of 40 points with 25%-35% reserve range for 31 points and so Ivins is at the top of the point system. It seems right to set a 35% target. The five (5) year projection is to bounce around in those five years until Black Desert Resort kicks in by the year 2030. **Council Member Lance Anderson** inquired what would happen if the City decided on 26% instead of the 35% target. **Cade Visser** indicated that the City would not save for capital projects. Council Member Mike Scott stated that you would have to do that every year in a five (5) year plan. If the City drop the Reserve to make 2026 and every single year, then the City would really be dipping into the Reserve. **Resident Diane (no last name stated)** inquired if the savings maximum percentage was dictated by the State. **Mayor Chris Hart** indicated yes. Regarding the interest on the cash bond, the State has also indicated that the City can no longer keep the interest and that then goes back to the developer. Property values continue to go up and in Ivins, those values are a quarter of a million dollars higher than any other City in the County. Families moving here is a huge problem, as well as seniors who are downsizing. The assessed rate goes down and that has been happening for a few years, which means the City's tax portion has diminished. It is unfair to all those that have been in Ivins for years. **Council Member Mike Scott** stated that total has gone up most years but they will go through the process of raising rates. Ivins assessed value was too high for some time and Ivins residents received a nice reduction but now it has stayed there ever since. The County calculates the assessed values for all of the homes in the City. It is a shame that it took 15 years because 34% is a big number but we are doing this because it is an extremely uncomfortable evening for all of us. City Councils hate bringing this up. They do what they can and avoid this very meeting. **Mayor Chris Hart** indicated to the residents to imagine a business in 2010 whose income was frozen at that level and would stay that way. He inquired what business could be sustained on a fixed revenue when the cost side increased in wages, materials and similar. The City has tried the best it possibly could to make do but they are not able to do that anymore. **Council Member Sharon Barton** stated that the City Council understands that families are on a fixed budget but with the Parks and Trails that Ivins has, the City needs to keep them safe and manicured. No one is excited about the increase but there are necessities the City needs to continue to cover. The County Assessor has indicated that if a resident is 65 years old or older, disabled or has an extreme hardship, they have a department to help with that. The City Council is sensitive to the impact of increased taxes. **Council Member Sharon Gillespie** indicated that there is a level of service in Ivins General Plan that Ivins resident expect, that is required as a standard for the public and to keep Ivins special. All of those come at a small cost. This is a decision that shouldn't have been kicked down the road but it was and it is now in their lap to correct it. **Council Member Mike Scott** stated that last year 72% of the cities in the State had a higher tax rate than Ivins. In 2010, it was 45%. That happened because other cities went through Truth in Taxation and Ivins City hasn't. There are 250 cities in Utah. A better measure is not just the tax rate but they also do an annual cost tax revenue including impact fees and not counting grants or borrowing. The State analyzed report was for the year 2024 and it is done for the 40 largest cities in the State. They did

it for Ivins by his request and Ivins was 919 in 2024. The three other Southern Utah cities in the report were St. George, Washington and Hurricane and their number was 1158. Part of that is because Ivins City does not have the significant tax base that those other cities have. **Resident Dillon Hurt** indicated that Council Member Mike Scott and Fred Birnbaum have differing views. **Mayor Chris Hart** stated that the cost factor in this was left out. That is a very important part of the equation and it is dramatically higher. **Council Member Lance Anderson** indicated that he was on the volunteer Fire Department for four (4) years. Ivins City has changed the level of service and had to pay to make that happen. It is a double-edged sword. Highway 91 is full of weeds but Snow Canyon Parkway is attended to. It comes down to level of service and materials are twice the price they were. **Mayor Chris Hart** stated that increase of revenue to increase in cost is the impossible situation the City is currently in. The City worked for two and a half years (2 1/2) to updated the General Plan to what the vision for the City is. **Council Member Sharon Gillespie** indicated that she carries around the General Plan. The City needs to maintain a fiscally responsible budget without leaving a legacy debt. There is $5.2 million in debt on Ivins books. She does not want the City kicking the can down the road and to bond for everything and then leave the new debt to their grandchildren. That is why she did her research to make a good decision. **Council Member Mike Scott** felt that the City needs the property increase of $860,000 and hopes that they see an increase in revenues from Black Desert Resort, the Sentierre Resort and other developments. The $860,000 number is not the perfect fiscally responsible thing to do but Black Desert Resort is an unknown and the Council is giving it room to see what happens. **Council Member Lance Anderson** referred to the Special Assessment Area that occurred 15 years ago in the Historic Township. Those improvements were done because every time it rained, it affected everyone in the Historic Township area. Today the there is still $1.2 million owed for that project but the City has saved a lot of risk on drainage. **Mayor Chris Hart** clarified that the number is $0 to $860,000 and Council Member Mike Scott has suggested $860,000. **Council Member Lance Anderson** stated last year he voted against this to see where Sentierre was going and inquired if there was anyone present that didn't think something should be done. **Mayor Chris Hart** indicated that Fred Birnbaum has argued that the City can take money out of the reserve instead. **Council Member Lance Anderson** commented that new residents get a lower rate and he felt that the number should be $860,000. **Council Member Sharon Gillespie and Council Member Sharon Barton** agreed that the number should be $860,000. **Council Member Kevin Smith** stated that residents have shared the issue that they are forced to live on a tight budget and prices are much higher than they used to be and the City should be forced to do the same thing. He felt that the number should be $500,000. The City could cut a few things but that number would still give the City what is needed.

MOTION: Councilmember Sharon Gillespie moved to approve Resolution No. 2025-11R, a Resolution of Ivins City, Utah, adopting the 2025 Tax Rates and Property Tax Revenue Budget amounts for Ivins City, adopting the $860,000 amount and proposed tax rate of 11.74 mills.

SECOND: Councilmember Sharon Barton

VOTE: The motion carried.

Councilmember Sharon Gillespie	AYE
Councilmember Mike Scott	AYE
Councilmember Sharon Barton	AYE
Councilmember Lance Anderson	AYE
Councilmember Kevin Smith	NAY

C. Discuss and consider approval of Resolution No. 2025-12R, a Resolution of Ivins City, Utah, adopting the Final Budgets for Fiscal Year ending June 30, 2026

MOTION: Councilmember Sharon Barton moved to approve Resolution No. 2025-12R, a Resolution of Ivins City, Utah, adopting the Final Budgets for Fiscal Year ending June 30, 2026. Roll Call Unanimous.
SECOND: Councilmember Sharon Gillespie
VOTE: The motion carried unanimously.

Councilmember Sharon Gillespie	AYE
Councilmember Mike Scott	AYE
Councilmember Sharon Barton	AYE
Councilmember Kevin Smith	AYE
Councilmember Lance Anderson	AYE

3) ADJOURNMENT

MOTION: Councilmember Lance Anderson moved to adjourn
SECOND: Councilmember Kevin Smith
VOTE: The motion carried unanimously.

Councilmember Sharon Gillespie	AYE
Councilmember Mike Scott	AYE
Councilmember Sharon Barton	AYE
Councilmember Kevin Smith	AYE
Councilmember Lance Anderson	AYE

The meeting adjourned at 8:04 p.m.

Respectfully,

*Kari D. Jimenez, MPA, MMC
City Recorder

*Deputy City Recorder Sharon Allen was in attendance at this meeting. Deputy City Recorder prepared a rough draft of the Minutes and City Recorder Kari D. Jimenez finalized these Minutes.