

TENTATIVE MINUTES OF TRUTH IN TAXATION HEARING
OF THE BOARD OF EDUCATION
BOX ELDER SCHOOL DISTRICT

Tentative minutes of a Truth in Taxation Hearing of the Board of Education, Box Elder School District, held Wednesday evening August 13, 2025 at 7:00 p.m. at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah.

Those in attendance at the meeting included Board President Tiffani Summers, Board Vice President Danielle Wright, Members Bryan Smith, Julie Taylor, Karen Cronin, Wade Hyde, and Stephanie DeFilippis. Also present were Superintendent Steven Carlsen, Assistant Superintendents Keith Mecham and Heidi Jo West, Business Administrator Neil Stevens, and IT Director Robert Gordon, officers of the Box Elder Education Association, District employees, representatives of the press and interested citizens.

President Summers welcomed those in attendance and conducted the business of the meeting.

Information Items

Presentation of the Proposed 2025 Tax Rate

Neil Stevens, Business Administrator, provided a presentation on the 2025 proposed budget and 2025 proposed tax rates.

Public Hearing

Public Hearing on Proposed 2025 Tax Rate

Board President Tiffani Summers opened the public hearing for members of the public to offer comment on the proposed budget and tax rate. 138 members of the public signed up to offer public comment. The public comment period ended at approximately 11:30pm, after all members of the public in attendance had offered their comments.

Action Items

Board Discussion

1. Approval of Tax Rate and 2025-26 Budget
2. Approval of Employee Salary Schedules

Board Members provided comments and discussion of the proposed budget and tax rates.

Karen Cronin's comments:

Fellow Board members, I, like each one of you, ran for this position because I care deeply about the quality of education within our District and the success of our students. I believe we all want what is best for our students, schools, and community. I thank the community members who have contacted me or have come tonight to share their thoughts regarding the proposed 37% School District increase. I believe one of my primary duties as an elected official is to represent the taxpayers whose children and grandchildren these students are and to hear their voices, and hearing their voices is essential to fulfilling that responsibility.

Over the past several weeks, I have heard from 7 individuals in support of the increase and 92 who oppose it. And tonight, I've tallied 22 in support and 46 who oppose it. I also remember the voice of the people just 9 months ago when nearly 70% voted against the bond proposal that would have raised taxes approximately \$20 a month, much less than the average \$33 a month, which this tax increase will force upon them. These numbers represent a clear message from the voters, and I take it seriously.

One of my main concerns I've heard is affordability. Many residents are already working multiple jobs, living on fixed incomes, or struggling just to get by. A recent study done by the Bear River Association of Governments for our area, so this is just our area, highlights this reality. In the past year, 40% of respondents relied on free meals. 27 fell behind on rent or mortgage. 31% could not pay utilities in full, and 29% skipped needed medical care due to financial strain. Increasing property taxes by this amount will make those struggles worse.

The burden will be even greater for renters and business owners. Unlike owner occupied homes, rental properties and businesses are taxed at full value. Landlords will likely pass the increase on to their tenants, raising rent by an estimated average of \$66 or more a month, over \$800 a year, hitting low-income families and those in poverty the hardest. This is a far bigger financial burden than the school fees we worry about.

Another big concern deals with the trust we will lose with the majority of taxpayers. If the Board approves this increase, taxpayers will probably see it as bypassing their vote on the bond. I believe that this could lead to greater mistrust and taxpayers asking for legislative action to prevent taxing entities from raising revenue in this way in the future.

Taxpayers already invest a great deal of money in our School District and are still paying off the bond that they previously approved, showing that they do value education. We should respect their efforts and not expect them to pay 37% more when they have already said no via a recent bond election by over a 2 to 1 majority.

My plea to the Board is simple. Respect the voice of the people. If the District has a different plan than what was proposed on the bond, take it back to the voters. Do not force this 37% tax increase on them. We need their trust now, and we will need it in the future.

Many of our neighbors are already stretched thin, working extra jobs, skipping medical care, and struggling to pay for food and necessities. Tonight, we have the choice to ease their burden or to add to it. I cannot add to it. I will vote no. And I ask you to stand with the majority of people who elected us to be here and trust them when they say they can't afford this.

Trust is the currency of leadership and once it is gone, it is hard to get back. If the School Board forces this nearly 37% tax increase after an almost 70% no vote on the bond and the many taxpayers who have contacted us or have spoken tonight, that trust will be broken. Without taxpayer trust, future bonds, which are needed for this District's phase 2 building projects, will fail. Voting no does not mean abandoning the District needs. It means ensuring the public supports them. Trust is our most valuable asset for every future project. Let's protect our credibility, respect the people's decision, and present a proposal they can support. That is how we can build a future of trust, success, and educational excellence together.

Julie Taylor made the motion to approve the 2025 Tax, 2025-26 Budget and the 2025-26 Employee Salary Schedules. Stephanie DeFilippis seconded the motion, the motion passed.

Wade Hyde - Yes
Karen Cronin - No
Julie Taylor - Yes
Tiffani Summer - Yes
Danielle Wright - Yes
Stephanie DeFilippis - Yes

Adjournment

With the announcement that the next meeting will be held on Wednesday, September 10, 2025 at 6:30 p.m. at the Independent Life Skills Center, President Tiffani Summers adjourned the meeting at 12:15 p.m.

APPROVED: _____

ATTESTED: _____
School Business Administrator
Box Elder School District

President, Board of Education