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Comments: IntroductionGrand Targhee Resort was originally developed for the community, by the community. It was a grassroots effort that brought some economic development and recreational opportunities to a quiet agricultural valley in 1969. When I first skied there in winter of 1992/1993, it was still a very community oriented ski area with a small lodge, fun bar, and the same overnight accommodations that are there today. Besides the powder, it had a reputation as a great mountain for families due to its laidback atmosphere, accessible beginner slopes, and an affordable family pass. My experience is not unlike many community members who have enjoyed all that Grand Targhee has provided in terms of recreational access and family fun. The addition of mountain bike trails in the past decade has been particularly appreciated and accepted by the thriving (and growing) mountain bike community in Teton Valley. When the Sacajawea and Colter lifts were finally brought online (many years after they were approved by the Forest Service), they were celebrated. It opened up new terrain in the current Special Use Permit area that had long been used for exclusive cat skiing. I mention all of this because I think it is important context for understanding the community's significant negative reaction to GTR's proposed expansion that this DEIS attempts to analyze. The spillover of the resort into Teton Canyon feels like a violation of sacred ground, not just because of the sensitive big horn sheep habitat or backcountry ski runs, but also because of the many scars it will create in this pristine terrain. Roads, lifts, buildings, bombed snow, stashed rescue gear and more. Where is the data that shows there is an actual need for this kind of destruction of soil, plants, wildlife, and view sheds? I did not find that in the DEIS. The Mill Creek proposal feels similarly egregious. Not just because of the ugly clearcuts in old growth forest that will impact the view shed for everyone looking at the Tetons from the West side, but also because of the loss of prime wildlife habitat and permanent degradation of the water quality in Mill Creek (as described in the DEIS). Mill Creek is a popular recreational area for hiking, mountain biking, horseback riding, and snowshoeing and the impacts on these user groups were not analyzed in the DEIS. Also, the proposed expansion boundary in the Mill Creek area extends well beyond the proposed lifts and runs. This makes little sense. If the Mill Creek expansion is approved, the ski area boundary needs to be reigned in to encompass just the area around the resort infrastructure. Human Health and SafetyThere is only one way in and one way out of the resort by vehicle. As a former County Commissioner who had oversight of Teton County, Idaho's emergency management team, this fact made me very nervous, especially on days when the traffic is at a stand still for hours because of an accident, a stuck snowplow, or cars in line waiting to park. Even with the existing resort development, there is a big risk of people getting trapped up there during a major emergency (wildfire, earthquake, microburst/ blowdown event). Expanding resort development on both the private and public lands seems irresponsible without a better plan for evacuation of residents and visitors. The owner's representative mentioned the possibility of building a new road from the South Leigh Creek area across public land as an option when this was brought up during a public meeting in Teton County, Wyoming associated with the approval of the 22 luxury cabins now under construction. Because of the ever increasing risk of wildfire and the imminent need for a second route to and from the resort, the current DEIS should consider the impacts of another road in and out of the resort. Just because GTR did not put it in their Master Development Plan for analysis by the Forest Service at this time, it should be analyzed as a cumulative impact of resort expansion and increasing numbers of skiers, residents, events, and overnight guests combined with the increasing risk of wildfire. It is worth mentioning that no one currently lives at GTR, but with the new cabins and other real estate development being proposed, residents and guests are going to start demanding a safe escape route in case of fire. This will most certainly become the Caribou Targhee National Forest's problem down the road if all of the growth and expansion that GTR wants (on public and private land) is approved. Socioeconomics - HistoryFor many years and through multiple development approval processes, the Caribou-Targhee National Forest has mentioned the need to come up with a way to compensate Teton County, Idaho for providing the access, amenities, and infrastructure needed for the resort operations to continue to grow. The cost of many of the services needed to support the resort are paid for by Teton County, Idaho residents through general property taxes and voter approved road levies, school levies and bonds, fire district levies, library district levies, and now a

recreation district levy. GTR also relies heavily on the Teton Valley housing market, including local government subsidized affordable housing, and GTR built dorms in Driggs, Idaho. There is no designated housing at the resort or in Alta, Wyoming. Incidentally, the Record of Decision for the Grand Targhee Resort Master Plan approved in 1994 (that rejected a land exchange) stated: "Those opposed to a land exchange are concerned that if the base area becomes private, future development at Grand Targhee Resort may be centered around land development and not downhill skiing". Subsequently, the resort kept pushing the idea of a land exchange, which was finally accomplished in 2004 but not without a lot of community opposition and lawsuits. The first Record of Decision approving a land exchange with the 400- acre Squirrel Meadows property was published in 2000 and stated: "Teton County, Wyoming would receive sales and tax benefits, while Teton County, Idaho would be responsible for the majority of government services[hellip]this inter jurisdictional dislocation occurs under all alternatives." Comments from Teton County, Idaho Commissioners Mark Trupp, Jay Calderwood, and Ron Ramirez on the Squirrel Meadows land exchange in August 2002 stated: "While infrastructure cost burdens fall on Teton County, Idaho, we would restate our desire for two things, should any land exchange occur:

1. A seat at the table for the future county planning process that will determine and guide resort development on private lands. This is the only way in which Teton County, Idaho will have the opportunity to work to protect its citizens from unfair cost burdens resulting from development at Targhee
2. The development of a specific mechanism which would allow for impact cost and/or revenue-sharing between the counties."

The supplemental EIS for the same land exchange came out in 2004 (after a lawsuit by a group of local citizens) and stated: "The sales and property tax revenues generated at Grand Targhee could be very useful in addressing government costs in the service communities of Driggs and Victor. However, the ski area is located in Teton County, Wyoming and the taxes generated there flow to that county. Some type of intergovernmental agreement and/or revenue sharing arrangement would be an equitable way to address this issue. Political barriers and the need to get congressional approval for certain inter-state arrangements may make it difficult to address this issue." The final Record of Decision stated "An exchange will likely result in large private development at the base at Grand Targhee, which would be expected to have proportional impacts for off site housing and community services. Teton County, Wyoming would receive the tax benefits, while Teton County Idaho would have a financial burden to provide the majority of government services. It's recommended that the two counties work to resolve this issue and develop inter jurisdictional cooperation and revenue sharing." I point this out to show that it has long been known that growth at Grand Targhee Resort is not economically beneficial to the tax payers of Teton County, Idaho because we are subsidizing this growth at a much higher rate than growth in our own county. Socioeconomics Section in Draft EIS There were 4 counties used in the analysis: Teton County, Wyoming; Teton County, Idaho; Bonneville County, Idaho; Madison County, Idaho. Page 130 in the DEIS has a blanket statement that Teton, WY would get 65% of all tax revenue generated and the 3 Idaho counties combined would get the remaining 35%. The only reason I can think of for including Bonneville and Madison Counties in the calculation is to inflate the percentage coming to Idaho and not provide a direct comparison between Teton County, Wyoming and Teton County, Idaho as should have been done by the consultant. By combining Teton County, Idaho with 2 much larger counties, the tax revenue is deceptively inflated. In addition, by combining sales tax revenue (which goes to the state of Idaho) with property tax revenue (stays local), the analysis does not adequately look at the revenue versus expenses specifically for Teton County, Idaho separately from the larger counties of Bonneville and Madison or the state in general. Therefore the true impact to Teton County, Idaho, the county most heavily impacted by a major expansion, is not clear in the analysis. On a similar note, the DEIS claims 10.4 million total taxes in the winter and 1 million in the summer for a total of 11.4 million "tax impacts" (page 119). Because the analysis includes all the revenue that the states keep (sales, lodging, etc.) this inflates and over represents local revenue to support the local infrastructure and services provided by both Teton counties who are responsible for the vast majority of government services needed to keep GTR in business (transportation, fire/EMS, disaster/emergency management, waste management, search and rescue, schools, housing, social services, etc.). On another note, 65% of estimated 11.4 million total tax implies that Teton County, WY gets over 7 million in total tax revenue from GTR annually which needs to be fact checked with Teton County, Wyoming. In addition, the cost burden on each county compared to the revenue is missing from the analysis. The DEIS discusses PILT and SRS payments as if they

are directly related to revenue from GTR. Payment in Lieu of Taxes for Teton County, Idaho is minimal and has nothing to do with whether GTR is expanded or not. The PILT revenue will remain the same because it is based on acreage of federal land in the Teton County, Idaho. This section seems to exist to confuse the public into thinking PILT payments are a result of the proposal, and they are not. The EIS mentions the SHRED ACT as a way to bring a portion of the lease fee paid by GTR to the Federal government back to the local national forest. This act has not passed and the US Treasury still gets the lease payment. It is misleading to mention an act that has not passed Congress. According to the DEIS, wages from tourism jobs in Teton County, Idaho average \$28,000/year but in TCWY it is \$40,500/year. Since individuals report in the state they live, GTR wages are likely included in the \$28,000 Idaho average since almost all of their employees live in Idaho. More low wage, mostly season tourist industry will not help our economy or housing crisis. Perhaps the FEIS could clarify GTR wages by reporting actual wages of GTR employees currently and under the different alternatives to make a more accurate comparison. Interesting, the main conclusion drawn from the different alternatives analyzed in this section of the DEIS is that the proposed expansion will draw more people to the area that will likely be staying at the resort or in Teton County, WY thus increasing (rather than closing) the gap between the two counties in terms of revenue generation. Allowing GTR to move closer to becoming a high end, year round destination resort (like Jackson Hole Mountain Resort) will severely diminish the positive impact it has historically had on Teton Valley, Idaho (the reason it was originally approved for a ski area). Not only will many local families not be able to afford to ski there anymore, it will increase traffic, cost of living, property taxes and our housing shortage, while also contributing to air, water, and light pollution and loss of habitat for many sensitive wildlife species. Revenue Sharing - Pie in the Sky After all these years of the Forest Service documenting the net negative financial impacts from growth at GTR on the infrastructure and services provided by Teton County, Idaho and suggesting that mitigation of this negative impact is needed (in the form of impact fees or revenue sharing), absolutely nothing has been done to resolve the problem. That is NOT due to a lack of trying (at least on Teton County, Idaho's end). In fact, thirty plus years has brought us further from a possible resolution due to changing circumstances with local government finances and state legislatures that are hostile to local control for counties and cities. Unfortunately, the GTR owner/manager has refused to engage with the Teton Valley community in a meaningful way to proactively plan for growth and expansion together in a way that benefits both the resort and the community. As a reminder, Idaho has a 3% cap on the property tax portion of county and city budgets. For years cities and counties have lobbied to get this changed, and it has only gotten worse (in terms of new construction that can and can not be taxed in a given year). Counties in Idaho have no authority to pass any kind of local option (voter approved) taxes. Counties in Idaho have no authority to implement a lodging tax (after 4 years of lobbying, new legislation still has not passed). Counties and cities in Idaho have no authority to regulate short-term rentals. Counties in Idaho can only use impact fees for new county facilities (but not affordable housing). Counties in Idaho can not implement real estate transfer fees or taxes. Housing The DEIS addresses housing as it relates to employees of GTR but fails to account for the increase in the non-GTR employees who will be servicing the destination resort as envisioned by the owner/developer. Indirect impacts on demand for housing should be included in the analysis. For example, construction workers, housekeepers, inspectors (water, sewer systems, etc), caterers, delivery drivers, retail workers, bus drivers, fire/ems employees, etc. As a comparison, the IMPLAN model used to show the economic benefit of the proposal used direct, indirect, and "induced" impacts to multiply the revenue generated through spending by GTR and its visitors and employees and paint a glowing picture of all the money flowing to local businesses. A similar analysis was not done for the direct, indirect, and "induced" cost of the infrastructure and services needed to support the expanded resort over the long term. Greater Yellowstone Ecosystem We can not forget where this resort expansion is being proposed - in the heart of the Greater Yellowstone Ecosystem on the edge of the Jeditiah Smith Wilderness in very close proximity to Grand Teton National Park. I do not believe a major resort expansion is appropriate in this location. I am even reluctant to support Alternative 3 due to the many negative environmental impacts identified in the Draft EIS, particularly the excessive removal of endangered white-bark pine trees. Due to the sensitive nature of the environment, the scenic resources, and fragile geology, all large permanent structures (including restaurants) should be moved to the base area where there is 120 acres of private land available for commercial development. One of the main purposes of the land swap was to concentrate these types of resort amenities at the base area.