HAND DELIVERED AND MAILED

September 20, 2018

Salt Lake County Council Aimee Winder Newton, Chair 2001 South State Street, N2-200 Salt Lake City, Utah 84114-4575

Re. Notice pursuant to section 59-2-919 of the <u>Utah</u> Code

Dear Salt Lake County Council, Aimee Winder Newton, Chair

On August 22, 2018, the Board of the Trustees of the Salt Lake Valley Law Enforcement Service Area (SLVLESA) passed a resolution proposing, in calendar year 2019, to increase its property tax revenues from the prior year revenues by 3% resulting in the levy of a tax rate in excess of the certified tax rate as defined in section 59-2-924 of the <u>Utah Code</u>. SLVLESA's reasons for the proposed property tax increase are to fund the increased costs of providing local law enforcement services, maintain its fund balance, pay increases in the costs assessed to it by the Unified Police Department and allow new growth in its tax base to be used for funding new services. The tax increase would generate approximately \$481,000 in new revenue.

As part of the process to consider levying a tax rate in excess of the certified tax rate, section 59-2-919 of the <u>Utah Code</u> requires SLVLESA, prior to October 1, to notify the Salt Lake County Council (the "County Council") of the "... date, time and place of the first public hearing..." at which the SLVLESA Board of Trustees will discuss its 2019 annual budget. The Utah Tax Commission, in its interpretation of the provision, seems to equate public meeting with public hearing. To ensure compliance, SLVLESA notifies the County Council of both meetings. The first public meeting at which the SLVLESA Board of Trustees will discuss its 2019 annual budget is October 18, 2018 beginning at 10:00 a.m. at 3365 South 900 West, Room 115 B, Salt Lake City, Utah. The first public hearing at which the SLVLESA Board of Trustees will discuss its 2019 annual budget will be on December 13, 2018 beginning at 6:00 p.m. at 3365 South 900 West, Room 115 B, Salt Lake City, Utah.

If you have any questions, please feel free to contact me or Scott Carver, District Administrator. Scott Carver can be contacted at 385 468-9671 or SCarver@slco.org.

Thank you.

Sincerely,

Jim Bradley, Chair of the Salt Lake Valley Lake Law Enforcement Services Area Board of Trustees