

RESOLUTION NO. _____

DATE: _____

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL APPROVING AND ADOPTING PROPOSED AD VALOREM TAX RATES ON THE TAXABLE PROPERTY IN THE COUNTY FOR FISCAL YEAR 2020; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2020 BUDGETS FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES, INCLUDING CERTAIN BUDGET REDUCTIONS; AUTHORIZING THE SUSPENSION OF APPROPRIATION UNIT PARTIONS WITHIN SALT LAKE COUNTY BUDGETS; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances § 2.95.100, shall set tax rates for each budgetary fund before June 22 of each calendar year; and

WHEREAS, the Salt Lake County Council, as required by Utah Code Ann. §§ 59-2-909 and 59-2-912, shall adopt proposed ad valorem tax rates on all taxable property in the County before June 22 of each year unless otherwise authorized by the Utah State Tax Commission, the adoption of which is based upon rates that are set, or will be set, by the Tax Commission; and

WHEREAS, the declared public health emergency related to the COVID-19 pandemic and the economic impact of the 2020 United States recession have greatly impacted Salt Lake County's revenue projections and fund balances; and

WHEREAS, the Salt Lake County Council has conducted public budget workshops on the proposed amendments to Salt Lake County's final budget for fiscal year 2020, and has provided affected Salt Lake County offices, departments, and agencies more than five days' notice and an opportunity to be heard concerning proposed reductions to previously approved fiscal year 2020 budget appropriations, as required by Utah Code Ann. § 17-36-24; and

WHEREAS, Utah Code Ann. §§ 17-36-23 and 26, require that any increases or transfers in any of the several budgetary funds of the County be approved and adopted by resolution of the Salt Lake County Council; and

WHEREAS, the Salt Lake County Council now finds it expedient to make certain amendments to the previously adopted final fiscal year 2020 budgets for Salt Lake County, to make certain fund transfers that reflect the County's new revenue projections and fund balances in several budgetary accounts of the County, and to effectuate certain budget appropriation reductions for various County offices, departments, and agencies; and

WHEREAS, the Salt Lake County Council now also finds it expedient to authorize the suspension of appropriation unit partitions within final fiscal year 2020 budgets; and

WHEREAS, the Salt Lake County Council desires to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

WHEREAS, on or about December 3, 2019, following a duly noticed public budget hearing, the Salt County Council, acting as the County legislative body, resolved to levy a 2020 tax rate that exceeded the certified tax rate for the 2020 budget year, and also resolved to levy additional ad valorem tax revenue for the 2020 budget year exceeding the 2019 budgeted ad valorem tax revenue for certain countywide funds in the amount of \$15,950,000.00, exclusive of new growth; and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing on the proposed amendments to Salt Lake County's final budget for fiscal year 2020 as required by Utah Code Ann. § 17-36-26 and Salt Lake County Ordinance § 2.95.090; and

WHEREAS, on June 16, 2020, at the hour of 6:00 p.m., the Salt Lake County Council held a public hearing on proposed amendments to Salt Lake County's final budget for fiscal year 2020, and received public comment on the recommended budget, giving all interested persons an opportunity to be heard.

NOW, THEREFORE, be it resolved by the Salt Lake County Council that:

1) The Salt Lake County Council hereby adopts the proposed ad valorem tax rates for fiscal year 2020 on all taxable property in the County as set out on Exhibit A, attached hereto. The proposed tax rates are based on the 2020 budget adopted on December 3, 2019, including the tax increase thereto, and all amendments and adjustments, including those made on June 9 and June 16, 2020. The Utah State Tax Commission has set, or will set, certified tax rates as required by statute. Tax rates adopted hereunder shall be final ad valorem tax rates for fiscal year 2020, pursuant to Utah Code Ann. §§ 59-2-909, 59-2-912, 59-2-918.5, and 59-2-919, subject to any adjustments required by law.

2) The Salt Lake County Council, acting as the County legislative body, hereby adopts adjustments and approves fund transfers in the several budgets of the County for fiscal year 2020, including the effectuation of certain appropriation reductions, as reflected by Council deliberations during regularly scheduled work meetings on June 9, 2020 and June 16, 2020, hereafter to be memorialized and attached hereto as Exhibit B.

3) The Salt Lake County Council hereby authorizes the suspension of appropriation unit partitions within final fiscal year 2020 budgets for Salt Lake County.

4) The Salt Lake County Council further declares that this budget provides for payment of debt service, including transfers for appropriate fund balances, and that said debt service payments exclude payments from any proceeds of Tax Anticipation Notes or borrowing, consistent with Treasury Department regulations.

5) The Salt Lake County Council has provided for monetary assistance to certain non-profit entities in the community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute to the health, safety and welfare of the community at large through the preservation of its cultural

heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth.

6) The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-1, et seq., and Salt Lake County's County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.

[Signature Lines to Follow]

APPROVED and ADOPTED this 16th day of June 2020.

SALT LAKE COUNTY COUNCIL

By: _____
Max Burdick, Chair

ATTEST:

Sherrie Swensen
Salt Lake County Clerk

APPROVED AS TO FORM

Craig Wangsgard

Craig Wangsgard, June 11, 2020
Deputy District Attorney

RESOLUTION HISTORY

| | |
|-------------------------------------|-------|
| Council Member Bradley voting | _____ |
| Council Member Bradshaw voting | _____ |
| Council Member Burdick voting | _____ |
| Council Member DeBry voting | _____ |
| Council Member Granato voting | _____ |
| Council Member Ghorbani voting | _____ |
| Council Member Jensen voting | _____ |
| Council Member Snelgrove voting | _____ |
| Council Member Winder Newton voting | _____ |

(Complete as Applicable)

Line item veto(s) issued and dated this ____ day of _____, 2020.

By: _____
Jennifer Wilson, Mayor

Veto override: Yes ____ No ____ Date _____

Exhibit A

Exhibit B