THE SALT LAKE COUNTY COUNCIL, STATE OF UTAH, MET ON TUESDAY, AUGUST 15, 2017, PURSUANT TO ADJOURNMENT ON TUESDAY, AUGUST 15, 2017, AT THE HOUR OF 6:02:32 PM AT THE SALT LAKE COUNTY GOVERNMENT CENTER, 2001 SO. STATE STREET, ROOM N1-110, SALT LAKE CITY, UTAH.

COUNCIL MEMBERS

PRESENT: JENNIFER WILSON

RICHARD SNELGROVE

JIM BRADLEY

ARLYN BRADSHAW AIMEE WINDER NEWTON STEVEN DEBRY, Chair

COUNCIL MEMBERS

EXCUSED: MICHAEL JENSEN

SAM GRANATO MAX BURDICK

OTHERS IN ATTENDANCE: BEN MCADAMS, MAYOR

By: DARRIN CASPER, DEPUTY MAYOR

JASON ROSE, LEGAL COUNSEL, COUNCIL OFFICE

SHERRIE SWENSEN, COUNTY CLERK

By: GAYELENE GUDMUNDSON & KIM STANGER, DEPUTY

**CLERKS** 

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Council Member DeBry, Chair, presided.

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THIS BEING THE TIME heretofore set for a public hearing to consider adopting final nonrecurring judgment levies.

**Mr. Jason Rose**, Legal Counsel, Council Office, stated when the Council adopted the 2017 budget, it did so based on anticipated revenue. Since that time there have been several court judgments causing a reduction in tax assessments within in Salt Lake County. The judgment levies tax increase will help the County capture that lost revenue.

**Mr. Darrin Casper**, Deputy Mayor of Finance & Administration, stated the impact for a homeowner within Salt Lake County for the three levies would be \$4.57 per year on a home valued at \$297.000. This is a one-time assessment.

Council Member Bradshaw, seconded by Council Member Wilson, moved to open the public hearing. The motion passed unanimously, showing that all Council Members present voted "Aye."

**Mr. Steve Van Maren** stated Wayne Cushing, County Treasurer, presented a report last week, which showed the County had \$377 million in reserves. The County should use some of this money instead of increasing taxes.

**Ms. Ella Manczuk** stated she has lived in her house for 29 years and every year her taxes have gone up. The County should budget for what it has and not what is projected. Taxes should be based on square footage, and that should be enough for what the County needs.

Ms. Sandra Roghaar stated she lives in a cul-de-sac in West Jordan where all her services are provided through a homeowners association. However, her taxes are higher than houses with more square footage in Sandy, Murray, Midvale, and Daybreak. She does not mind paying property taxes, but those taxes should not be higher than those houses twice the size of hers.

Also, she called the Clerk's Office because she had not received her election ballot. She was told that she would not get a ballot because she lives in an incorporated city.

**Council Member Debry** stated if she lived in an incorporated city then she should be able to vote. He asked his senior policy advisor, Richard Juassi, to escort Ms. Roghaar to the Clerk's Office to straighten out this matter.

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## [Later in the meeting]

**Council Member DeBry** asked Mr. Juassi if the matter with Ms. Roghaar had been straightened out.

**Mr. Richard Juassi**, Senior Policy Advisor, Council Office, stated yes, Ms. Roghaar lives in unincorporated Salt Lake County and there were no elections in her area.

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**Mr. Val Jensen** stated every year, his taxes keep going up. When he first bought his house 12 years ago, the taxes were \$726; now they are \$1,482. He does not understand why neighbors who live in the same condominiums with the same square footage are paying less tax than he does. It disturbs him that the County is spending \$76 million to build homeless shelters when roads around the valley are falling apart.

**Council Member Newton** stated if Mr. Jensen has the same size house as his neighbors and is paying more taxes, then he should appeal his taxes before the Board of Equalization.

**Council Member Bradley** stated Salt Lake County collects taxes for all the taxing entities within the County. Other taxing entities have increased taxes, but Salt Lake County has not increased taxes in a while.

Council Member Bradley, seconded by Council Member Wilson, moved to close the public hearing. The motion passed unanimously, showing that all Council Members present voted "Aye."

**Council Member Bradley** stated the total judgment levy is around \$2 million. There is a possibility of using County reserves, but then the Council would probably have to cut services in other areas to cover this amount. This increase is only .40 or .50 cents a month. The Council is very prudent in watching how taxpayers money is spent. Taxes are based on how a house is valued, and that value can be protested following a very easy process. This levy is in the best interest of the County and its residents.

Council Member Bradley, seconded by Council Member Bradshaw, moved to approve the judgment levy and adopt the following resolution:

DATE: August 15, 2017

## RESOLUTION NO. <u>5246</u>

A RESOLUTION OF THE COUNTY COUNCIL OF SALT LAKE COUNTY ADOPTING FINAL NONRECURRING JUDGMENT LEVIES TO RECOUP PROPERTY TAX REVENUE LOSSES RELATING TO JUDGMENTS AGAINST THE COUNTY.

## BE IT KNOWN AND REMEMBERED THAT:

- A. WHEREAS, the Salt Lake County Council on December 6, 2016, passed a budget setting forth anticipated revenues for the 2017 budget year;
- B. WHEREAS, Salt Lake County has incurred several judgments that have reduced Salt Lake County's anticipated revenues for the 2017 budget year;
- C. WHEREAS, Salt Lake County duly scheduled, advertised, and held a public hearing to take public input regarding the proposed judgment levies consistent with Utah Code Annotated §59-2-918.5;
- D. WHEREAS, the judgment levies set forth under this resolution are attached hereto and incorporated herein as Exhibit A;
- E. WHEREAS, the adoption of this resolution has been duly noticed in accordance with the Utah Open and Public Meetings Act and the Uniform Fiscal Procedures Act.

NOW, THEREFORE, the County Council of Salt Lake County, Utah, resolves as follows:

1. The County Council of Salt Lake County hereby approves and adopts increases in ad valorem tax revenues pursuant to judgment levies as set forth herein:

- a. The County Council of Salt Lake County hereby approves and adopts a final nonrecurring judgment levy to recoup revenue losses arising from eligible judgments against the County (County-Wide Judgment) totaling \$1,643,026;
- b. The County Council of Salt Lake County hereby approves and adopts a final nonrecurring judgment levy to recoup revenue losses arising from eligible judgments against the County on behalf of its Assessing and Collecting Fund (Tax Administration Judgment) totaling \$166,902;
- c. The County Council of Salt Lake County hereby approves and adopts a final nonrecurring judgment levy to recoup revenue losses arising from eligible judgments against the County on behalf of its Library Fund (Library Judgment) totaling \$423,756.
- This Resolution shall take effect immediately upon its approval and adoption by the Council and will be filed and recorded in the official minutes and records of the Council for this meeting.

APPROVED and ADOPTED this <u>15<sup>th</sup></u> day of <u>August</u>, 2017.

SALT LAKE COUNTY COUNCIL

ATTEST:

By <u>/s/ STEVEN L. DEBRY</u> Chair

By: <u>/s/ SHERRIE SWENSEN</u> County Clerk

The motion passed 5 to 1, authorizing the Chair to sign the resolution and directing the County Clerk to attest his signature, showing that Council Member Snelgrove voted "Nay."

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THERE BEING NO FURTHER BUSINESS to come before the Council at this time, the meeting was adjourned at 6:34:52 PM until Friday, August 18, 22, 2017, at 8:30 A.M.

SHERRIE SWENSEN, COUNTY CLERK

By	
•	Deputy Clerk

CHAIR. SALT LAKE COUNTY COUNCIL

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