SALT LAKE VALLEY LAW ENFORCEMENT SERVICE AREA

DATE: December 16, 2021

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SALT LAKE VALLEY LAW ENFORCEMENT SERVICE AREA (SLVLESA) LEVYING A TAX RATE, WHICH EXCEEDS THE CERTIFIED TAX RATE, THAT WOULD INCREASE SLVLESA BUDGETED PROPERTY TAX REVENUE FOR CALENDAR YEAR 2022 BY SIXTEEN ONE HALF PERCENT (16.5%) OVER THE PRIOR YEAR'S BUDGETED PROPERTY TAX REVENUE.

WHEREAS, the Salt Lake Valley Law Enforcement Service Area (SLVLESA) is a Utah local district created under Title 17B of the <u>Utah Code</u> by resolution of the Salt Lake County Council; and

WHEREAS, SLVLESA is a taxing entity under Title 17B of the <u>Utah Code</u> currently consisting of the Kearns Metro Township, Magna Metro Township, Copperton Metro Township, Emigration Canyon Metro Township, White City Metro Township, Town of Brighton and unincorporated Salt Lake County (hereinafter collectively referred to as "Member Entities"); and

WHEREAS, on August 19, 2021, in a duly noticed public meeting, the SLVLESA Board of Trustees passed a resolution stating its intent to increase its budgeted property revenue for calendar year 2022 over the prior year's budgeted property tax revenue, the estimated dollar amount of the increase, the purposes for the increase and the approximate percentage of the increase (hereinafter collectively referred to the "proposed tax increase"); and

WHEREAS, on August 23, 2021, SLVLESA notified the Salt Lake County Council of the date, time and place of the first public meeting when the calendar year 2022 budget would be discussed; and

WHEREAS, pursuant to section 17B-1-1003 of the <u>Utah Code</u>, a report on the proposed tax increase was provided to the legislative bodies of the Member Entities; and all of the legislative bodies of the Member Entities, including the Salt Lake County Council, in duly noticed public meetings, approved the proposed property tax increase pursuant to section 17B-1-1003 of the <u>Utah Code</u> if the property tax increase is approved by the SLVLESA Board of Trustees after following the truth in taxation process; and

WHEREAS, on October 11, 2021, parcel specific notices were mailed to property owners within SLVLESA. The notices contained for each parcel, the market and taxable value of the property, the current year (2021) property tax rate, the current year property tax amount (2021), the estimated property tax rate for next year (2022), the estimated property tax amount for next year (2022), a statement required by section 59-2-919 (3) of the <u>Utah Code</u> and a notice that a public hearing on the proposed tax increase would be held on December 16, 2021 at 6:00 pm at the Salt Lake County Sheriff/Unified Police Department Building, 3365 South 900 West, Salt Lake City, Utah; and

WHEREAS, SLVLESA caused notice of the proposed tax increase to be published on December 3, 2021 and December 10, 2021 in the Deseret News as required by section 52-2-919 of the <u>Utah Code</u> and copies of the newspaper advertisements were sent to the Salt Lake County Auditor and the Utah Tax Commission; and

WHEREAS, a duly noticed public hearing was held on December 16, 2021 and the SLVLESA Board of Trustees provided the opportunity for public comment on the proposed property tax increase; and

WHEREAS, after considering the public comment and other available information, the SLVLESA Board of Trustees wants to increase budgeted property tax revenue for the calendar year 2022 by 16.5% over the prior year's budgeted property tax revenue resulting in the levy of a tax rate that exceeds the certified tax rate; and

WHEREAS, SLVLESA has complied with all requirements of Title 59, Chapter 2, Title 17B, Chapter 1 and Title 17B, Chapter 2a of the <u>Utah Code</u> to levy a tax rate that exceeds the certified tax rate.

NOW THEREFORE, be it resolved by the SLVLESA Board of Trustees as follows:

- 1. SLVLESA hereby levies upon real property within SLVLESA and made taxable by law a tax rate on each dollar of taxable valuation of said real property to increase its budgeted property tax revenue for calendar year 2022 by 16.5% over the prior year's budgeted tax revenue.
- 2. With the increase in budgeted property tax revenue, the tax rate on each dollar of taxable valuation is estimated to be .002299 for calendar year 2022. The actual tax rate levied by SLVLESA for calendar year 2022 to increase its budgeted property tax revenue by 16.5% is determined by the Salt Lake County Auditor on or before June 22, 2022.
- 3. The tax rate that SLVLESA levies to increase its calendar year 2022 budgeted property tax revenue by 16.5% will exceed the certified tax rate.
- 4. SLVLESA has complied with all the requirements of Title 59, Chapter 2, Title 17B, Chapter 1 and Title 17B, Chapter 2a of the <u>Utah Code</u> to levy a tax rate that exceeds the certified tax rate.
- 5. The tax rate levied by the SLVLESA Board of Trustees as its budgeted property tax revenue for calendar year 2022, shall be certified by the SLVLESA District Administrator and Chief Financial Officer with the Salt Lake County Auditor, the Utah State Auditor and the Utah Tax Commission as required by law.
- 6. This Resolution shall take effect on approval.

Approved this 16th day of December 2021.

Salt Lake Valley Law Enforcement Service Area Board of Trustees

Jim Bradley, Chair

ATTEST:

Marcie Kay, SLVLESA Clerk

APPROVED AS TO FORM:

Frank Nakamura, SLVLESA Legal Counsel

Trustee Bradley voting
Trustee Brems voting
Trustee Theodore voting
Trustee Flint voting
Trustee Olsen voting
Trustee Peterson voting
Trustee Prokopis voting
Trustee Stavros voting
Trustee Keigley voting