



**AGENDA  
COUNTY COUNCIL  
Wednesday, March 27, 2024**

NOTICE is hereby given that the Summit County Council will meet in session on  
Wednesday, March 27, 2024,  
electronically, via Zoom, and at the anchor location of the Summit County Courthouse, 60 N. Main  
Street, Coalville, UT 84017

(All times listed are general in nature, and are subject to change by the Board Chair)

**To view Council meeting, live, visit the "Summit County, Utah" Facebook page**

**OR**

**To participate in Council meeting: Join Zoom webinar: <https://zoom.us/j/772302472>**

**OR**

**To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472**

12:50 PM Work Session

1. 12:50 PM - Pledge of Allegiance (5 min)
2. 12:55 PM - Interview applicants for vacancies on the Eastern Summit County Planning Commission (30 min)  
[ESCPC Interview Schedule.pdf](#)

1:25 PM - Move to conference room (10 min)

1:35 PM Closed Session - Personnel (35 min); Litigation (30 min); Property acquisition (30 min)

3:10 PM - Move to Council Chambers (10 min)

3:20 PM Work Session, Continued

1. 3:20 PM - First quarter financial update; Matt Leavitt (15 min)  
[Staff Report-2024 1st Quarter.pdf](#)  
[Staff Presentation-2024 1st Quarter.pptx](#)

3:35 PM Convene as the Board of Equalization

1. 3:35 PM - Discussion and possible approval of final recommendations and ratification of hearing officer decisions; Chase Black (10 min)  
[Staff Report-BOE Adjustments 032724.pdf](#)

Dismiss as the Board of Equalization

3:45 PM Consideration of Approval

1. 3:45 PM - Appoint a member to serve on the Summit County Recreation Arts & Parks Advisory Committee-Cultural (RAP Tax Cultural Committee) (5 min)  
[Appointment to RAP Tax Cultural.pdf](#)

2. 3:50 PM - Appoint members to serve on the Eastern Summit County Planning Commission (5 min)  
[Appointments to ESC Planning Commission.pdf](#)
3. 3:55 PM - Appoint members to serve on the Snyderville Basin Planning Commission (5 min)  
[Appointments to SB Planning Commission.pdf](#)
4. 4:00 PM - Advice and consent of County Manager's recommendation to appoint members to serve on the Summit County Board of Adjustments (5 min)  
[Appointments to Board of Adjustments.pdf](#)
5. 4:05 PM - Council comments (15 min)
6. 4:20 PM - Manager comments (10 min)

#### 4:30 PM Work Session, Continued

1. 4:30 PM - Discussion and wrap up of 2024 legislative session; Janna Young, Frank Pignanelli, Renae Cowley, and Steve Styler (90 min)  
[Staff Report-2024 Legislative Session Wrapup.pdf](#)

#### **6:00 PM** Public Input

1. Public comment is for any matter not on the Agenda and not the subject of a pending land use application. If you would like to submit comments to Council, please email [publiccomments@summitcounty.org](mailto:publiccomments@summitcounty.org) by 12:00 p.m. on Wednesday, March 27, 2024. If you wish to interact with Council, for public input, please appear in person, or use the "Raise Hand" button at the bottom of the chat window in Zoom.

#### Adjournment

**Interview Schedule**  
**Eastern Summit County Planning Commission**  
**Wednesday March 27, 2024**

At the anchor location of the Summit County Courthouse  
60 N Main Street, Coalville, UT 84017

OR

Zoom webinar: <https://zoom.us/j/772302472>

Phone: 1-301-715-8592, Webinar ID 772 302 472

(2 vacancies; 3 applicants)

12:55 PM	Gale Pace	Phone call (he will call in)
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1:05 PM	Don Sargent	*Reapplying	Zoom
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1:15 PM	Alex Peterson	*Reapplying	Zoom
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The vacancies are a result of Alex Peterson, and Don Sargent's terms expiring February 28, 2024. Terms to expire on February 28, 2027.

**Interview Instructions (Zoom only)**

For your interview with Council, please use one of the two following options:

1. By phone only: Dial 1-301-715-8592, Meeting ID: 772 302 472
2. By video chat: Join Zoom meeting: <https://zoom.us/j/772302472> When you join the meeting, set up your audio preferences. You will be muted upon entering the meeting.

When Council finishes the interview prior to yours, the moderator will unmute your microphone so you can interview with Council.



## STAFF REPORT

TO: Summit County Council  
FROM: Matt Leavitt – Summit County Financial Officer  
DATE: March 21, 2024  
SUBJECT: 2024 First Quarter financial discussion

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### BACKGROUND:

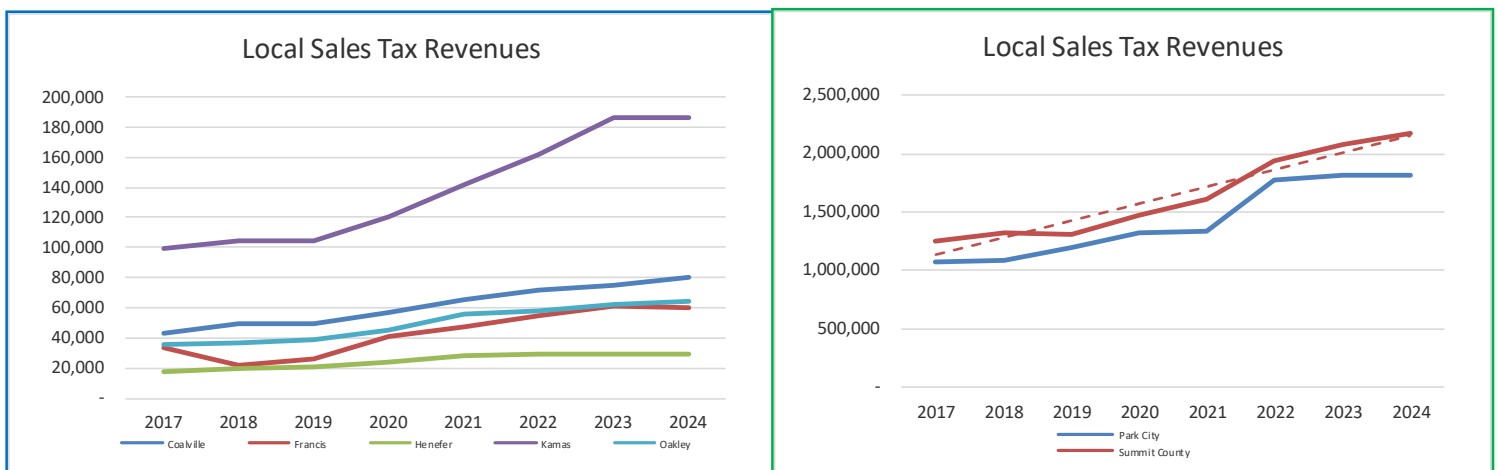
The following information is being provided to the County Council as a mid-year update on revenues and expenditures. Since there are few expenditures during the first quarter making budget to actual discussions a moot point, this staff report will focus primarily on 1<sup>st</sup> Quarter revenues, specifically sales tax revenues.

### COUNCIL REQUIRED ACTION:

**No formal action is required.**

### SUMMARY INFORMATION:

The **Local Sales** tax is a 1.0% tax imposed on taxable goods and services. It is imposed in the unincorporated areas of the County and are therefore used in the municipal services fund. The other incorporated areas of the County impose a similar sales tax and are directly received by those local agencies. Local sales tax revenues received by the municipalities within the County:



The graphs show the local sales tax revenues received by the municipalities and the unincorporated areas of the County. The amounts show pre-pandemic and current-year-to-date actuals (January-February). Year to date, the County portion of the **Local Sales** revenues increased 4.6% between 2023 and 2024.

The **County Option** sales tax is a 0.25% sales tax imposed county-wide. Both the Local and the County Option sales taxes are subject to a State-wide distribution formula. 50% is distributed upon point of sale and 50% is distributed by proportionate share of State-wide population. Because the County Option sales tax is imposed county-wide it is used to support general fund functions such as a portion of elected offices, corrections, and library programs among others. **County Option** revenues increased 2.3% over 2023.

Industry-specific sales tax revenues are the **Transient Room** and **Restaurant** sales taxes. The Transient Room tax is imposed county-wide at a rate of 3.0% on short-term nightly rentals. The Restaurant tax is 1.0% imposed on foods prepared and sold at a restaurant. Both taxes are limited in use and not available for general County operations. The County currently has a contractual agreement to distribute 70% of Transient Room tax revenues to the Park City/Summit County Chamber Bureau for promotional uses. The remaining 30% is retained by the County to be used at the Council's discretion.

Restaurant sales tax revenues are restricted for the use of promoting tourism or for the development, operation or maintenance a convention/cultural/recreation/tourist facilities. The County distributes 90% of annual Restaurant sales tax revenues based on the recommendations of the Restaurant Tax Committee. During 2023 the Restaurant tax revenues benefited programs such as the Historical Park City Alliance, National Ability Center, Alf Engen Ski Museum Foundation, Arts Council of Park City, Park City Performances, Oakley City, among others. Total amount of grants awarded by the County from the Restaurant tax in 2023 was \$4.0 million.

**For the first two months of 2024 unaccrued revenues for the Transient Room and Restaurant Tax were \$4.2 million and \$3.9 million, up 7.7% and 0.3% respectively** compared to the first two months of 2023.

Transportation and Transit specific taxes have increased substantially since 2016. During 2002 voters within the Kimball Junction Special Service District approved a sales tax of what ultimately was 0.30%. This was the **Mass Transit** tax that only applied to sales occurring only within the District.

During 2016 the Council opted to place two sales tax initiatives on the general election ballot. The **Additional Mass Transit** and the **County Option for Transportation** sales taxes were approved by voters 69% and 77% respectively. In 2018 the State Legislature allowed county legislative bodies to impose a **County Option for Transportation Infrastructure** and **County Option for Transit** sales taxes.

These taxes are colloquially called the 1<sup>st</sup> through 5<sup>th</sup> Quarters. The table below shows the historical revenues received for each of the 5 Quarters. The table reflects unaccrued revenues for the first two months of each year.

<b>COMPARISON OF TRANSIT/TRANSPORTATION SALES TAX REVENUES: January - February</b>							
	Original Mass Transit	Additional Mass Transit	County Option Transportation	Additional Transit: District	Additional Transit: Local	Additional Transit County	County Public Transit
Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			5th Qtr
2018	407,317	868,705	868,716	-	-	-	-
2019	390,787	910,295	910,403	-	-	897,924	-
2020	451,092	1,037,517	1,037,504	149,659	134,222	259,732	831,825
2021	456,878	1,066,940	1,067,200	151,353	143,187	274,901	856,260
2022	563,029	1,371,582	1,371,714	187,577	175,971	346,230	1,106,298
2023	602,074	1,451,667	1,452,234	200,914	189,019	374,289	1,173,390
2024	661,846	1,492,125	1,492,232	220,554	197,508	380,876	1,204,940

#### **OTHER FINANCIAL HIGHLIGHTS:**

Overall operating budgets are 14.4% of budget with 25.0% of the year elapsed. Comparatively, in 1<sup>st</sup> Quarter 2023 operating expenditures were 17.1% of budget.

Please address comments or questions to:

Matt Leavitt, Chief Financial Officer

[mleaavitt@summitcounty.org](mailto:mleaavitt@summitcounty.org)

(435) 336-3017

Local Sales Tax					
2022	2023	% Chg	2024	% Chg	
Jan	830,874	899,685	8.3%	1,048,623	16.6%
Feb	1,107,095	1,173,228	6.0%	1,119,323	-4.6%
Mar	920,998	982,771	6.7%		
Apr	987,034	1,015,585	2.9%		
May	1,137,932	1,225,327	7.7%		
Jun	880,809	812,181	-7.8%		
Jul	704,948	760,072	7.8%		
Aug	1,020,705	1,036,558	1.6%		
Sep	823,148	874,043	6.2%		
Oct	914,302	933,951	2.1%		
Nov	919,743	991,964	7.9%		
Dec	792,823	835,469	5.4%		
Total	11,040,411	11,540,835	4.5%	2,167,946	4.6%

2024 Budget	11,370,600
% of Budget Received ---->	19.1%
% of Months Collected ---->>	16.7%

Option Sales Tax					
2022	2023	% Chg	2024	% Chg	
Jan	411,557	422,541	2.7%	492,958	16.7%
Feb	598,000	641,455	7.3%	595,190	-7.2%
Mar	536,836	596,116	11.0%		
Apr	600,194	620,800	3.4%		
May	653,052	687,343	5.3%		
Jun	397,057	368,757	-7.1%		
Jul	305,802	343,076	12.2%		
Aug	463,516	466,343	0.6%		
Sep	376,010	399,654	6.3%		
Oct	429,120	427,665	-0.3%		
Nov	438,225	461,867	5.4%		
Dec	367,927	379,143	3.0%		
Total	5,577,296	5,814,761	4.3%	1,088,148	2.3%

2024 Budget	5,744,600
% of Budget Received ---->	18.9%
% of Months Collected ---->>	16.7%

Transient Room Tax					
2022	2023	% Chg	2024	% Chg	
Jan	1,158,326	877,377	-24.3%	1,292,420	47.3%
Feb	2,540,188	2,392,476	-5.8%	2,230,780	-6.8%
Mar	2,509,082	3,124,463	24.5%		
Apr	3,027,543	3,015,886	-0.4%		
May	3,003,821	3,321,234	10.6%		
Jun	995,531	555,224	-44.2%		
Jul	336,139	327,655	-2.5%		
Aug	890,508	818,647	-8.1%		
Sep	942,620	938,339	-0.5%		
Oct	906,425	946,628	4.4%		
Nov	930,327	916,130	-1.5%		
Dec	833,162	919,038	10.3%		
Total	18,073,672	18,153,098	0.4%	3,523,200	7.7%

2024 Budget	17,750,000
% of Budget Received ---->	19.8%
% of Months Collected ---->>	16.7%

Restaurant Tax					
2022	2023	% Chg	2024	% Chg	
Jan	226,417	236,920	4.6%	252,396	6.5%
Feb	386,980	485,868	25.6%	472,247	-2.8%
Mar	436,217	546,848	25.4%		
Apr	572,527	593,745	3.7%		
May	545,251	599,317	9.9%		
Jun	244,217	235,417	-3.6%		
Jul	186,626	185,391	-0.7%		
Aug	378,005	354,425	-6.2%		
Sep	349,997	376,006	7.4%		
Oct	354,268	359,120	1.4%		
Nov	374,199	385,648	3.1%		
Dec	230,310	235,864	2.4%		
Total	4,285,014	4,594,569	7.2%	724,643	0.3%

2024 Budget	4,075,000
% of Budget Received ---->	17.8%
% of Months Collected ---->>	16.7%

Recreation, Arts & Parks Tax					
2022	2023	% Chg	2024	% Chg	
Jan	215,258	210,932	-2.0%	251,514	19.2%
Feb	333,280	369,414	10.8%	345,081	-6.6%
Mar	321,066	362,594	12.9%		
Apr	370,039	382,062	3.2%		
May	385,803	409,068	6.0%		
Jun	192,552	188,985	-1.9%		
Jul	141,405	154,701	9.4%		
Aug	229,519	231,445	0.8%		
Sep	186,826	204,090	9.2%		
Oct	213,916	216,363	1.1%		
Nov	220,875	236,451	7.1%		
Dec	179,652	190,787	6.2%		
Total	2,990,191	3,156,891	5.6%	596,595	2.8%

2024 Budget	3,100,000
% of Budget Received ---->	19.2%
% of Months Collected ---->>	16.7%

Mass Transit Sales Tax (1st Qtr)					
2022	2023	% Chg	2024	% Chg	
Jan	231,113	233,663	1.1%	299,435	28.1%
Feb	331,917	368,412	11.0%	362,411	-1.6%
Mar	303,853	325,087	7.0%		
Apr	331,837	344,806	3.9%		
May	366,396	410,066	11.9%		
Jun	233,645	247,617	6.0%		
Jul	180,280	216,008	19.8%		
Aug	269,754	284,103	5.3%		
Sep	229,176	245,399	7.1%		
Oct	244,653	255,739	4.5%		
Nov	252,245	268,272	6.4%		
Dec	199,050	226,731	13.9%		
Total	3,173,918	3,425,902	7.9%	661,846	9.9%

2024 Budget	2,607,000
% of Budget Received ---->	25.4%
% of Months Collected ---->>	16.7%

Additional Mass Transit (2nd Qtr)					
2022	2023	% Chg	2024	% Chg	
Jan	538,198	527,498	-2.0%	629,064	19.3%
Feb	833,384	924,169	10.9%	863,061	-6.6%
Mar	803,055	906,773	12.9%		
Apr	925,123	955,708	3.3%		
May	964,295	1,022,891	6.1%		
Jun	481,380	472,628	-1.8%		
Jul	353,675	386,850	9.4%		
Aug	573,788	578,544	0.8%		
Sep	467,127	511,256	9.4%		
Oct	534,877	541,022	1.1%		
Nov	552,242	590,834	7.0%		
Dec	449,231	477,138	6.2%		
Total	7,476,373	7,895,312	5.6%	1,492,125	2.8%

2024 Budget	5,997,000
% of Budget Received ---->	24.9%
% of Months Collected ---->>	16.7%

County Transportation (3rd Qtr)					
2022	2023	% Chg	2024	% Chg	
Jan	538,249	527,448	-2.0%	629,204	19.3%
Feb	833,465	924,786	11.0%	863,028	-6.7%
Mar	803,360	907,052	12.9%		
Apr	925,117	956,315	3.4%		
May	964,297	1,023,070	6.1%		
Jun	481,366	472,613	-1.8%		
Jul	353,863	386,871	9.3%		
Aug	573,810	578,538	0.8%		
Sep	467,164	511,309	9.4%		
Oct	534,870	541,056	1.2%		
Nov	552,168	590,261	6.9%		
Dec	449,229	477,251	6.2%		
Total	7,476,959	7,896,571	5.6%	1,492,232	2.8%

2024 Budget	8,007,500
% of Budget Received ---->	18.6%
% of Months Collected ---->>	16.7%

County Public Transit (5th Qtr)					
2022	2023	% Chg	2024	% Chg	
Jan	433,511	425,503	-1.8%	507,971	19.4%
Feb	672,787	747,887	11.2%	696,969	-6.8%
Mar	648,565	732,718	13.0%		
Apr	745,243	773,048	3.7%		
May	776,213	825,252	6.3%		
Jun	387,133	381,341	-1.5%		
Jul	285,881	312,136	9.2%		
Aug	462,850	466,596	0.8%		
Sep	376,880	413,313	9.7%		
Oct	430,749	436,134	1.3%		
Nov	444,588	472,963	6.4%		
Dec	361,792	385,403	6.5%		
Total	6,026,192	6,372,293	5.7%	1,204,940	2.7%

2024 Budget	5,100,000
% of Budget Received ---->	23.6%
% of Months Collected ---->>	16.7%

Cnty Option Hwy Public Transportation (A1) District					
2022	2023	% Chg	2024	% Chg	
Jan	77,000	77,897	1.2%	99,799	28.1%
Feb	110,577	123,017	11.3%	120,755	-1.8%
Mar	101,346	108,323	6.9%	-	
Apr	110,508	115,075	4.1%	-	
May	122,133	136,727	11.9%	-	
Jun	77,671	82,365	6.0%	-	
Jul	60,013	72,006	20.0%	-	
Aug	90,051	94,682	5.1%	-	
Sep	76,333	81,783	7.1%	-	
Oct	81,527	85,251	4.6%	-	
Nov	84,064	89,161	6.1%	-	
Dec	66,246	75,604	14.1%	-	
Total	1,057,470	1,141,890	8.0%	220,554	9.8%
2024 Budget			868,000		
% of Budget Received ---->			25.4%		
% of Months Collected ---->>			16.7%		

Cnty Option Hwy Public Transportation (A2) Local					
2022	2023	% Chg	2024	% Chg	
76,529	83,082	8.6%	97,210	17.0%	
99,442	105,937	6.5%	100,298	-5.3%	
84,821	90,469	6.7%	-		
91,006	93,877	3.2%	-		
105,457	114,272	8.4%	-		
81,286	74,336	-8.5%	-		
64,103	75,714	18.1%	-		
94,106	95,471	1.5%	-		
74,201	78,910	6.3%	-		
83,014	84,020	1.2%	-		
84,460	91,489	8.3%	-		
72,104	76,347	5.9%	-		
1,010,528	1,063,922	5.3%	197,508	4.5%	
2024 Budget			1,052,650		
% of Budget Received ---->			18.8%		
% of Months Collected ---->>			16.7%		

Cnty Option Hwy Public Transportation (A3) County					
2022	2023	% Chg	2024	% Chg	
140,032	145,613	4.0%	169,037	16.1%	
206,197	228,676	10.9%	211,839	-7.4%	
191,250	213,112	11.4%	-		
216,721	222,696	2.8%	-		
233,937	244,275	4.4%	-		
128,139	119,144	-7.0%	-		
100,051	109,824	9.8%	-		
160,576	162,760	1.4%	-		
124,868	137,733	10.3%	-		
144,702	147,120	1.7%	-		
148,432	165,450	11.5%	-		
124,467	131,490	5.6%	-		
1,919,372	2,027,893	5.7%	380,876	1.8%	
2024 Budget			2,003,900		
% of Budget Received ---->			19.0%		
% of Months Collected ---->>			16.7%		

TRANSIT & TRANSPORTATION SALES TAXES BY YEAR:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr		5th Qtr			
	Mass Transit	Add Mass Trans	Transportation	(A1) District	(A2) Local	(A3) County	Cnty Transit	Combined	% Δ
2010	1,190,062							1,190,062	
2011	1,280,725							1,280,725	7.6%
2012	1,363,434							1,363,434	6.5%
2013	1,585,039							1,585,039	16.3%
2014	1,672,291							1,672,291	5.5%
2015	1,863,896							1,863,896	11.5%
2016	1,981,989							1,981,989	6.3%
2017	2,077,060	1,994,404	1,994,462	-	-	-		6,065,926	206.1%
2018	2,158,693	4,735,546	4,735,543	-	-	284,468	-	11,914,250	96.4%
2019	2,218,539	5,081,396	5,081,503	222,663	216,437	4,024,878	1,090,870	17,936,286	50.5%
2020	2,255,479	5,073,894	5,074,919	750,241	710,445	1,305,379	3,974,984	19,145,340	6.7%
2021	2,651,766	6,125,932	6,127,889	881,749	857,057	1,592,704	4,929,777	23,166,874	21.0%
2022	3,173,918	7,476,373	7,476,959	1,057,470	1,010,528	1,919,372	6,026,192	28,140,813	21.5%
2023	3,425,902	7,895,312	7,910,695	1,141,890	1,063,922	2,027,893	6,372,293	29,837,908	6.0%
2024	661,846	1,492,125	1,492,232	220,554	197,508	380,876	1,204,940	YTD Actuals	5,650,081
2024	2,607,000	5,997,000	8,007,500	868,000	1,052,650	2,003,900	5,100,000	Budget	25,636,050
2025	2,840,013	6,533,011	8,723,210	945,582	1,146,736	2,183,008	5,555,838	Estimated	27,927,398
2026	3,093,854	7,116,931	9,502,890	1,030,098	1,249,231	2,378,126	6,052,418	Estimated	30,423,547
2027	3,370,382	7,753,042	10,352,257	1,122,168	1,360,887	2,590,682	6,593,383	Estimated	33,142,801

percentage of budget





# Summit County

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2024 1<sup>ST</sup> QUARTER

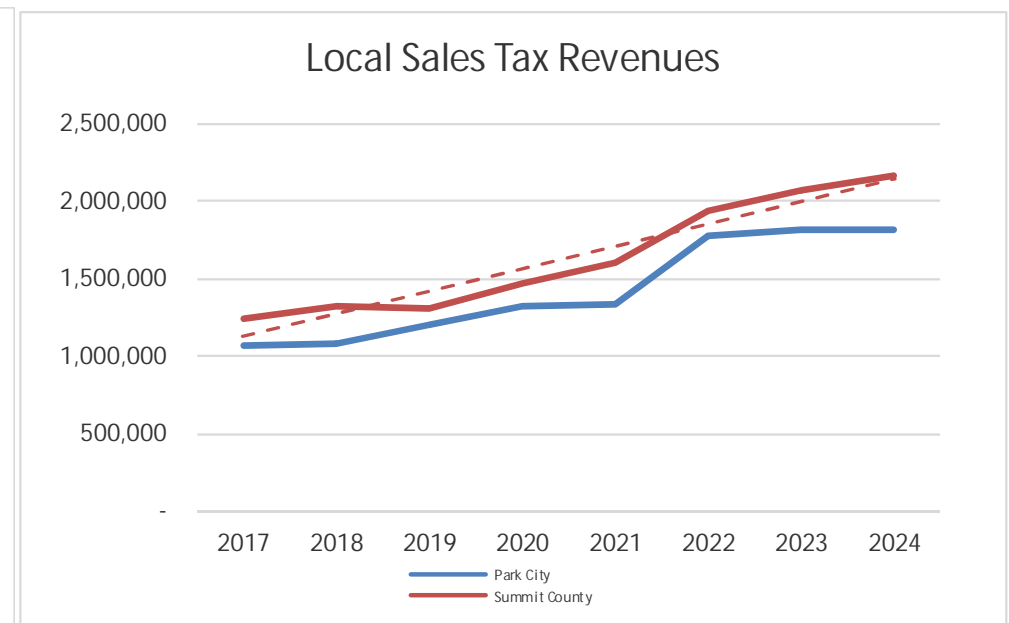
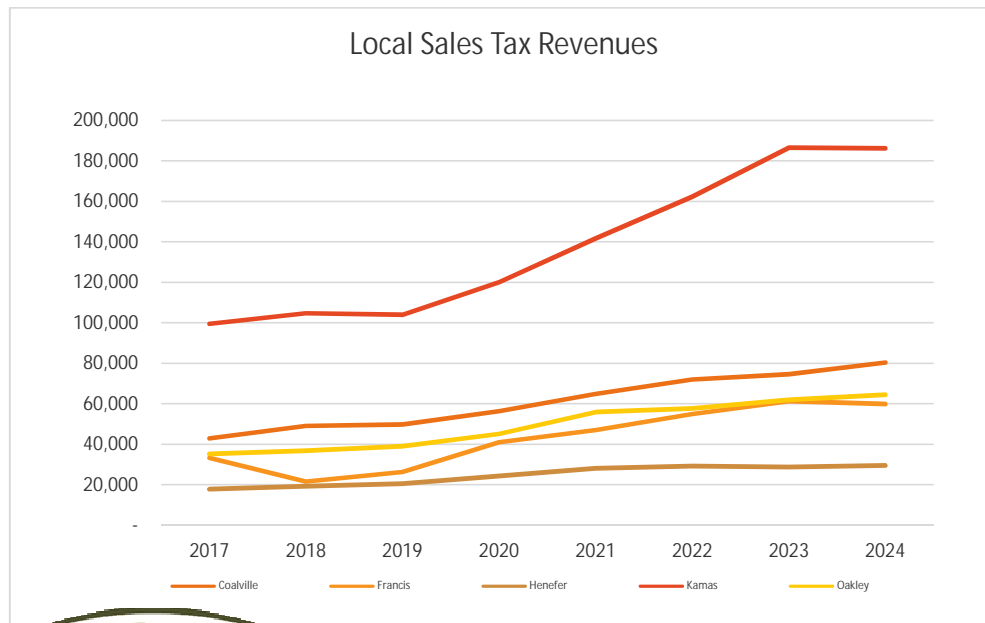


# Sales Tax Revenues

	Local Sales Tax						Option Sales Tax				
	2022	2023	% Chg	2024	% Chg		2022	2023	% Chg	2024	% Chg
Jan	830,874	899,685	8.3%	1,048,623	16.6%		411,557	422,541	2.7%	492,957.94	16.7%
Feb	1,107,095	1,173,228	6.0%	1,119,323	-4.6%		598,000	641,455	7.3%	595,189.88	-7.2%
Mar	920,998	982,771	6.7%				536,836	596,116.45	11.0%		
Apr	987,034	1,015,585	2.9%				600,194	620,800.38	3.4%		
May	1,137,932	1,225,327	7.7%				653,052	687,343.41	5.3%		
Jun	880,809	812,181	-7.8%				397,057	368,756.61	-7.1%		
Jul	704,948	760,072	7.8%				305,802	343,075.74	12.2%		
Aug	1,020,705	1,036,558	1.6%				463,516	466,343.18	0.6%		
Sep	823,148	874,043	6.2%				376,010	399,654.34	6.3%		
Oct	914,302	933,951	2.1%				429,120	427,665.46	-0.3%		
Nov	919,743	991,964	7.9%				438,225	461,866.74	5.4%		
Dec	792,823	835,469	5.4%				367,927	379,143.29	3.0%		
Total	11,040,411	11,540,835	4.5%	2,167,946	4.6%		5,577,296	5,814,761	4.3%	1,088,148	2.3%
		2024 Budget		11,370,600				2024 Budget		5,744,600	
		% of Budget Received --->			19.1%			% of Budget Received --->			18.9%
		% of Months Collected --->>			16.7%			% of Months Collected --->>			16.7%

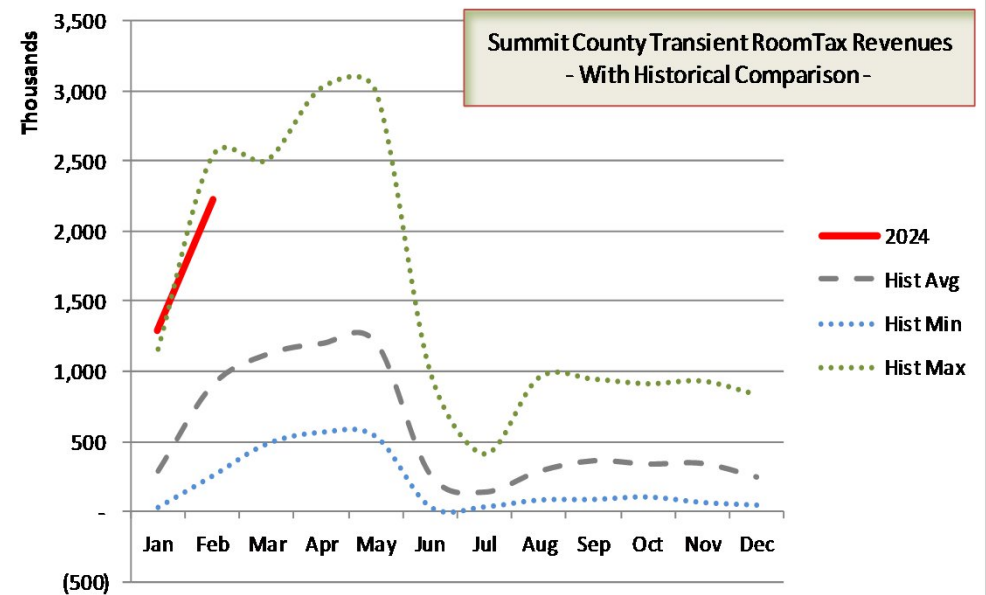


# Local Sales Tax Revenues



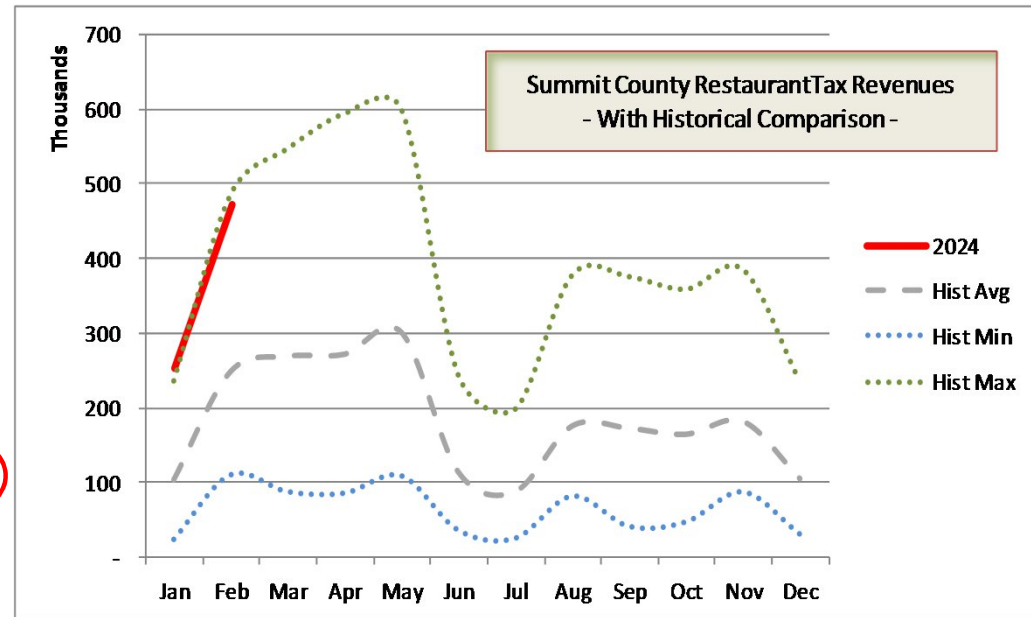
# Transient Room Tax Revenues

Transient Room Tax				
2022	2023	% Chg	2024	% Chg
1,158,326	877,377	-24.3%	1,292,420	47.3%
2,540,188	2,392,476	-5.8%	2,230,780	-6.8%
2,509,082	3,124,463	24.5%		
3,027,543	3,015,886	-0.4%		
3,003,821	3,321,234	10.6%		
995,531	555,224	-44.2%		
336,139	327,655	-2.5%		
890,508	818,647	-8.1%		
942,620	938,339	-0.5%		
906,425	946,628	4.4%		
930,327	916,130	-1.5%		
833,162	919,038	10.3%		
18,073,672	18,153,098	0.4%	3,523,200	7.7%
2024 Budget			17,750,000	
% of Budget Received --->				19.8%
% of Months Collected --->>				16.7%



# Restaurant Tax Revenues

	Restaurant Tax				
	2022	2023	% Chg	2024	% Chg
Jan	226,417	236,920	4.6%	252,396	6.5%
Feb	386,980	485,868	25.6%	472,247	-2.8%
Mar	436,217	546,848	25.4%		
Apr	572,527	593,745	3.7%		
May	545,251	599,317	9.9%		
Jun	244,217	235,417	-3.6%		
Jul	186,626	185,391	-0.7%		
Aug	378,005	354,425	-6.2%		
Sep	349,997	376,006	7.4%		
Oct	354,268	359,120	1.4%		
Nov	374,199	385,648	3.1%		
Dec	230,310	235,864	2.4%		
Total	4,285,014	4,594,569	7.2%	724,643	0.3%
	2024 Budget			4,075,000	
	% of Budget Received --->				17.8%
	% of Months Collected --->>				16.7%



# Transportation & Transit Tax Revenues

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COMPARISON OF TRANSIT/TRANSPORTATION SALES TAX REVENUES: January - February							
Year	Original Mass Transit	Additional Mass Transit	County Option Transportation	Additional Transit: District	Additional Transit: Local	Additional Transit County	County Public Transit
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			5th Qtr
2018	407,317	868,705	868,716	-	-	-	-
2019	390,787	910,295	910,403	-	-	897,924	-
2020	451,092	1,037,517	1,037,504	149,659	134,222	259,732	831,825
2021	456,878	1,066,940	1,067,200	151,353	143,187	274,901	856,260
2022	563,029	1,371,582	1,371,714	187,577	175,971	346,230	1,106,298
2023	602,074	1,451,667	1,452,234	200,914	189,019	374,289	1,173,390
2024	661,846	1,492,125	1,492,232	220,554	197,508	380,876	1,204,940



# Questions?

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## STAFF REPORT

TO: Summit County Council

FROM: Summit County Auditor Office

DATE: March 27, 2024

RE: BOE Final Recommendations & Hearing Decisions

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### **Actions Requested by BOE**

See attached spreadsheet for parcels that (1) have received a hearing decision and are ready for ratification or (2) have been given their Final Notice for Action and are ready for Final Approval. Due to the lack of a quorum for approval of last week's list, the 3/20 and 3/27 spreadsheets are included and need ratification or approval.

A property with a "Significant Adjustment" is a valuation that differs from the original assessed value by at least 20% and \$1,000,000. (UT Code 59-2-1004) There are no properties with significant adjustments in this report.

*Action Requested* – as the BOE, review and approve the Final Recommendations to the BOE and ratify hearing officer decisions.

### **Scheduling Hearings – Ongoing**

Some appellants listed have requested a hearing or have scheduled a hearing. If they have requested an independent hearing prior to their public hearing date/time per their Final Notice, they will have an independent hearing scheduled. For those on this list who will have an independent hearing, the hearing officer decision following their hearing will supersede an approval today and they will be included in a future council report for final approval.

Note – a column has been added to indicate properties that have had an independent hearing and shows the resulting hearing officer decision. Any properties with an independent hearing decision in the prior week have been sorted to the top of the list. If there is no date in the hearing date column, the property has not had an independent hearing and is part of the Mass hearing group.

Thank you for your time.



## 2023 BOE Adjustments 3/20/2024

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
1	0290639	PCA-S-79-C	\$ 2,414,095	\$ 2,414,095	\$ -	2/7/2024	Property is non ag and neighbor property didn't see an increase	The property was valued as an economic unit along with PCA-s-79-B. Between the 2 properties they are entitled to two single family buildings. Their value is influenced down to account for the inaccessibility created by surrounding owners, The majority of the value is placed on this portion of the economic unit with only a token value on the adjacent parcel. The future intention of the County is to more evenly distribute the value between the two parcels.
2	0404958	QJPB-A-5-1AM	\$ 1,158,710	\$ 1,158,710	\$ -	2/15/2024	comp info attached	Request for adjustment is not supported by the information provided. The value for the commercial lots were based on multiple factors such as buildable area, parking, land square footage, corner or interior lot. These differences seem to be accounted for also in the listing on the property as the listings range from \$30 to \$60 per land SF or \$100 to \$140 per buildable SF.
3	0404966	QJPB-A-6-1AM	\$ 882,090	\$ 882,090	\$ -	2/15/2024	Comp info attached	Request for adjustment is not supported by the information provided. The value for the commercial lots were based on multiple factors such as buildable area, parking, land square footage, corner or interior lot. These differences seem to be accounted for also in the listing on the property as the listings range from \$30 to \$60 per land SF or \$100 to \$140 per buildable SF.
4	0001929	CT-26	\$ 1,144,866	\$ 1,144,866	\$ -	2/15/2024	Inflation information	Request for adjustment is not supported by the information provided in the appeal. Inflation and the Consumer Price Index has no direct tie to property values. The CPI is tied to social security benefits, government assistance programs, and wage adjustments due to cost of living.
5	0003834	CT-382-B	\$ 2,714,510	\$ 2,714,510	\$ -	2/15/2024	inflation information	Request for adjustment is not supported by the information provided in the appeal. Inflation and the Consumer Price Index has no direct tie to property values. The CPI is tied to social security benefits, government assistance programs, and wage adjustments due to cost of living.
6	0130561	SL-I-A-1	\$ 439,088	\$ 439,088	\$ -	2/15/2024	Contamination and Inflation info	Request for adjustment is not supported by the information provided in the appeal. Inflation and the Consumer Price Index has no direct tie to property values. The CPI is tied to social security benefits, government assistance programs, and wage adjustments due to cost of living.
7	0131643	SL-I-8-2	\$ 1,234,920	\$ 1,234,920	\$ -	2/15/2024	inflation information, value stipulation	Request for adjustment is not supported by the information provided in the appeal. Inflation and the Consumer Price Index has no direct tie to property values. The CPI is tied to social security benefits, government assistance programs, and wage adjustments due to cost of living.
8	0131635	SL-I-8-1	\$ 1,156,458	\$ 1,156,458	\$ -	2/15/2024	inflation information	Request for adjustment is not supported by the information provided in the appeal. Inflation and the Consumer Price Index has no direct tie to property values. The CPI is tied to social security benefits, government assistance programs, and wage adjustments due to cost of living.
9	0231674	WA-3-310-A	\$ 457,917	\$ 405,000	\$ (52,917)	2/20/2024	surrounding parcel info and county value	Neighboring market values differ in yr built, quality, & condition and will attribute to appreciation/depreciation. Stick built cabins are valued differently than converted tuff-sheds. Reviewed 2021 & 2022 sales on UREMLS. Comp sales with 1 building range from \$303k to \$370k. After appropriate adjustments reduction in value is supported.
10	0056303	PT-4-A	\$ 1,036,800	\$ 995,000	\$ (41,800)	2/20/2024	HOA info, comps	Lien date is January 1st, to be equitable, all sales considered will be from 2022. Multiple 2022 sales in the complex support the mass appraised value. Recommend adjusting value for 2023
11	0415129	SSTARL-404	\$ 2,967,900	\$ 2,967,900	\$ -	2/20/2024	Comp info	No evidence supporting cost of Talisker membership or if it was included in the sale. Only 2022 sales will be considered and the same size price per square foot sale supports the mass appraised value.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
12	0457696	NPC-406	\$ 685,300	\$ 685,300	\$ -	2/20/2024	Comp sales attached	2022 sales throughout district support the mass appraised value. Recommend holding value.
13	0457867	NPC-423	\$ 543,200	\$ 543,200	\$ -	2/20/2024	purchase contract and comp info	Purchase price from 2021 with market increases from 2021 to 2022 support the mass appraised value. Recommend no change.
14	0407688	PSSR-10	\$ 5,340,819	\$ 4,800,000	\$ (540,819)	2/21/2024	Market value higher than comps	Adjusted value based on sales at 2891 Westview Trail, 3507 Westview Trail, 2978 Arrowhead Trail, 3931 Aspen Camp Lp, and 4616 Aspen Camp Loop.
15	0407852	PSSR-26	\$ 6,547,396	\$ 6,400,000	\$ (147,396)	2/21/2024	Comp info attached	Adjusted based on appraisal prepared for the 2023 BOE hearing.
16	0071187	LR-2-107	\$ 935,010	\$ 838,400	\$ (96,610)	2/28/2024	primary scanned into models; Comparable sales	The best indicators of value for the subject are the sales at 313 Rockport Aspen, 193 E Sage Ln, and 5 S Hollow Cir. These sales are used to develop the opinion of value for the subject.
17	0073233	LR-3-276	\$ 100,000	\$ 100,000	\$ -	2/28/2024	Letter of explanation	Due to current economic conditions, market values are declining. The lien date for taxes was 01/01/2023. If the subject had been listed for \$100,000 on or before 01/01/2023 it is the County's opinion that it would have sold. The comps that the County's opinion of value are based on sold in 2022 and have the same water issues as the subject.
18	0312805	HODV-1A-22	\$ 4,643,717	\$ 3,920,793	\$ (722,924)	2/28/2024	Comp sales attached. quality of attachments are not great	The sales at 3700 Solamere,3838 Solamere, 60 Hidden Oaks,3800 Sun Ridge, 3415 Sun Ridge,3335 Sun Ridge, and 3360 Sun Ridge have an avg \$/sf of \$843. This supports the value reflected in this stipulation.
19	0320394	HODV-2-45	\$ 4,003,213	\$ 3,586,965	\$ (416,248)	2/28/2024	Letter, MLS listings, Lower Deer valley sales, spreadsheet	The sales at 3700 Solamere,3838 Solamere, 60 Hidden Oaks,3800 Sun Ridge, 3415 Sun Ridge,3335 Sun Ridge, and 3360 Sun Ridge have an avg \$/sf of \$843. This supports the value reflected in this stipulation.
20	0521535	PINPS-R-2	\$ 2,625,603	\$ 2,197,500	\$ (428,103)	2/28/2024	Appraisal	The comps in the appraisal are significantly distant from the subject making them poor indications of value while there are more comparable properties in the subject's immediate area. During a review of the account a clerical error in the square footage of the subject was found. After correcting this error the value of the subject is in line with sales of comparable properties in the area.
21	0443866	WPL-30-AM	\$ 3,949,916	\$ 3,685,465	\$ (264,451)	3/6/2024	Comps	Superior indicators of value for the subject are 4213 W Moose Hollow Rd, 8707 Parley's Ln, and 8597 Parley's Ln. These sales are more similar in location and equally similar in terms of characteristics. Based on these sales. No change is necessary.
22	0395693	TCT-18	\$ 1,050,000	\$ 962,045	\$ (87,955)	3/6/2024	Comps attached	Based on information provided and \$/sf an adjustment to the county's value was supported. Please see additional sale 6621 trout creek court.
23	0441745	LBHV-II-3301	\$ 800,975	\$ 758,000	\$ (42,975)		Market value higher than recent purchase price	Hearing preparation indicated a value similar to the original requested value. Appellant agreed to stipulate to \$758,000.
TOTAL				\$	(2,842,198)			

## 2023 BOE Adjustments 3/27/2024

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
1	0290464	MSTE-7	\$ 12,849,358	\$ 10,900,000	\$ (1,949,358)	2/14/2024	Letter including sales info and photos of issues	See sales at 21 Canyon Ct, 4400 N Ranch Creek, 5795 Old Ranch, 9262 Raven Way, 8066 Red Fox, 215 w 4100 n, 1455 W Red Fox, 11380 Snowtop. These are the comparables used to develop the County's opinion of value.
2	0475472	PSA-G-SP-AM-RE	\$ 223,124	\$ 223,124	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
3	0297782	PSA-K-SP	\$ 166,143	\$ 166,143	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
4	0044630	PSA-A-SP	\$ 237,634	\$ 237,634	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
5	0044721	PSA-J-SP	\$ 440,076	\$ 440,076	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
6	0044663	PSA-D-SP	\$ 112,415	\$ 112,415	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
7	0044713	PSA-I	\$ 261,272	\$ 261,272	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
8	0044739	PSA-1&39	\$ 37,462	\$ 37,462	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Appeal indicates that the parking lots are common area and can't be sold. This parcel isn't a parking lot and is a buffer zone between the road and the subdivision. No information was provided to support a reduction in value.
9	0044705	PSA-H	\$ 155,590	\$ 155,590	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
10	0044671	PSA-E	\$ 121,262	\$ 121,262	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
11	0044648	PSA-B	\$ 121,567	\$ 121,567	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.
12	0044655	PSA-C	\$ 98,966	\$ 98,966	\$ -	2/22/2024	Parking lots are common area parking lots that cannot be sold and have no relative market value	Request for adjustment is not supported by information provided. Declaration outlines that the parcels are common area parking lots although the declaration doesn't grant ownership to the adjoining lots, the declaration outlines that the members of the association have an easement for use of the parking lots but not an ownership interest.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
13	0472916	SMB-41-AM	\$ 18,208	\$ 18,208	\$ -	2/22/2024	statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
14	0473065	SMB-56-AM	\$ 76,991	\$ 76,991	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
15	0473072	SMB-57-AM	\$ 249,332	\$ 249,332	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
16	0473096	SMB-59-AM	\$ 45,965	\$ 45,965	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
17	0473104	SMB-60-AM	\$ 52,969	\$ 52,969	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
18	0473111	SMB-61-AM	\$ 73,593	\$ 18,180	\$ (55,413)	2/22/2024	Short explanation	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units.
19	0435069	SMB-101-AM	\$ 3,399,620	\$ 3,399,620	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
20	0435077	SMB-102-AM	\$ 466,015	\$ 466,015	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
21	0435085	SMB-103-AM	\$ 190,990	\$ 190,990	\$ -	2/22/2024	statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
22	0435119	SMB-106-AM	\$ 719,021	\$ 719,021	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
23	0435127	SMB-107-AM	\$ 259,297	\$ 259,297	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
24	0435192	SMB-114-AM	\$ 159,533	\$ 159,533	\$ -	2/22/2024	statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
25	0435200	SMB-115-AM	\$ 684,609	\$ 684,609	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
26	0435218	SMB-116-AM	\$ 227,829	\$ 227,829	\$ -	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
27	0454983	SMB-117-AM	\$ 7,313	\$ 3,600	\$ (3,713)	2/22/2024	short statement	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units.
28	0435234	SMB-201-AM	\$ 3,120,550	\$ 3,120,550	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
29	0435242	SMB-202-AM	\$ 368,049	\$ 368,049	\$ -	2/22/2024	short explanation on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
30	0435325	SMB-210-AM	\$ 97,967	\$ 97,967	\$ -	2/22/2024	short explanation on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
31	0435366	SMB-214-AM	\$ 1,398,046	\$ 1,398,046	\$ -	2/22/2024	short statement on appeal form	The only information provide with the appeal was that the property shouldn't have received an increase. No other information was provided such as lease rates, vacancy rates, cap rates or sales of similar units. Thus a request for an adjustment is not supported due to no evidence being supplied to show an error in the assessment.
32	0099162	AM-53	\$ 437,651	\$ 376,500	\$ (61,151)	2/27/2024	Comps	The submitted comparable have a sold price per sq. ft. range of \$341 to \$431 per sq. ft. The subject parcel has a current assessed value per sq. ft. is \$397 per sq. ft. this falls within the range of comparables.
33	0177703	PKM-6-A-9	\$ 8,772,677	\$ 7,800,000	\$ (972,677)	2/28/2024	Appraisal	Lack of support for quality adjustments, relevant sales missing, and contradictions within the appraisal have led to an understated value. I have adjusted the characteristics of the subject based on the appraisers inspection and measurement. See sales at 4400 N Ranch Creek, 15 Eagle Pointe, 5795 Old Ranch Rd, 60 Hidden Oaks.
34	0443880	WPL-32-AM	\$ 3,499,671	\$ 3,475,500	\$ (24,171)	3/6/2024	Comps attached	Reduced value slightly based on the percentage of finish of the detached art studio.
35	0377485	TJR-17	\$ 5,667,304	\$ 5,010,000	\$ (657,304)	3/6/2024	letter and statistics	Adjusted value based on appraisal prepared for the 2023 BOE hearing.
36	0299044	MOOSE-5-AM	\$ 3,273,990	\$ 3,100,000	\$ (173,990)	3/6/2024	Comps	An adjustment was made due to the condition of the subject that was revealed in the BOE hearing.
37	0043442	PR-2-80	\$ 1,748,736	\$ 1,675,000	\$ (73,736)	3/13/2024	photos	Adjusted value based on appraisal prepared for the BOE hearing.
38	0430136	PROMR-2-18	\$ 7,328,512	\$ 6,978,282	\$ (350,230)	3/13/2024	Square footage incorrect, architect's plan	Changed physical characteristics to match the sketch done for the 2023 BOE. The resulting changes were run through the County's CAMA system for the final notice value.
39	0303333	CDE-II-4	\$ 5,547,562	\$ 4,500,000	\$ (1,047,562)	3/13/2024	Comp info CMA WOULD NOT GO INTO TYLER. REACH OUT TO AUDITOR FOR IT	4874 Enclave way is a town house on .8 acres and is not comparable to the subject. Comparables near the subject are smaller and on much smaller lots;however, If you take the \$/sf of 1960 Mahre Drive and 1995 Kidd circle and apply it to the subject property it would be \$5,837,514.00. Fee appraisal by county appraiser recommend value adjustment.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	BOE Hearing Date	Appellant Reason/Provided Documentation	Assessor's Written Response
40	0318208	CSP-4	\$ 3,728,260	\$ 3,728,260	\$ -	3/13/2024	Property description	The date of valuation for taxes each year is January 1st. Market conditions have eroded significantly in 2023, so current listings and sales do not provide any indication of what the subject's value was on 01/01/2023, but are more relevant for 01/01/2024. The sales that were occurring near 01/01/2023 do support the County's opinion of value and no change is recommended to the Board of Equalization.
41	0065445	SU-H-61	\$ 1,074,696	\$ 1,074,696	\$ -	3/13/2024	Appraisal	The appraisal contains errors the erode it's credibility and can not be given weight. The adjustments for basement and basement finish on Comp 1 in the appraisal are made negative and should be positive, The subject's size is not bracketed by the comps meaning the adjustment for size can not be supported. A search for additional sales reveals the County's opinion of value is accurate as of 01/01/2023 which is the valuation date for taxes.
42	0516454	PDDC-1-2	\$ 2,372,917	\$ 2,372,917	\$ -		Market value higher than comp sale	Current listings are not indicative of the market value on 01/01/2023 but would be more relevant to the 2024 value. From 11/15/2022 to 01/01/2023 there were 4 sales of model match units in Double Deer that sold from \$2,400,000 to \$2,500,000. No change is necessary.
43	0068159	SU-L-16	\$ 225,000	\$ 165,635	\$ (59,365)		Sale documents for neighbor closing	The arm's length purchase of the subject on 03/07/2023 is the best indication of value for the subject as of lien date.
TOTAL					\$ (5,428,670)			



**Memorandum:**

Date: March 27, 2024

To: Council Members

From: Amy Jones

Re: Summit County Recreation Arts and Parks Advisory Committee-Cultural

Appoint one member to serve the unexpired term of Julie Hooker on the Summit County Recreation Arts and Parks Advisory Committee-Cultural (RAP Tax Cultural Committee). The term of service to expire June 30, 2025.

Council interviewed the following applicant on March 20, 2024: Stacey Keahon



**Memorandum:**

Date: March 27, 2024

To: Council Members

From: Amy Jones

Re: Appointment of Members to Serve on the Eastern Summit County Planning Commission

Appoint two members to serve on the Eastern Summit County Planning Commission. Each term will expire on February 28, 2027.

Council interviewed the following applicants:

Gale Pace

Don Sargent \*Reapplied

Alex Peterson \*Reapplied





**Memorandum:**

Date: March 27, 2024

To: Council Members

From: Amy Jones

Re: Appointment of Members to Serve on the Snyderville Basin Planning Commission

Appoint two members to serve on the Snyderville Basin Planning Commission. Each term will expire on February 28, 2027

Council interviewed the following applicants:

Tyann Mooney \*Reapplied

Matthew Nagie

Susan Kutcher



**Memorandum:**

Date: March 27, 2024

To: Council Members

From: Shayne Scott

Re: Recommendation to appoint three members to the Summit County Board of Adjustments

Advice and consent of County Manager's recommendation to reappoint Spencer Young, Susan Kutcher, and appoint Kirsten Zimmerman, to the Summit County Board of Adjustments. Each term will expire November 30, 2026.

## STAFF REPORT



TO: Summit County Council  
FROM: Janna Young, Deputy County Manager  
Dave Thomas, Deputy County Attorney  
Frank Pignanelli, Renae Cowley, Steve Styler, Foxley and Pignanelli  
MEETING: March 27, 2024  
SUBJECT: Wrap up of the 2024 General Session of the Utah State Legislature

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### Recommended Council Action

None

### Introduction

As a political subdivision of the state, Summit County and the 28 other counties in Utah closely watch the annual state legislative session for bills that impact our service delivery and operations or place new mandates on local governments.

The 2024 general session of the Utah State Legislature occurred from January 16 through March 1, 2024. During that 45-day period, Summit County, working closely with the County's contracted lobbying team from Foxley and Pignanelli (F&P) and the Utah Association of Counties (UAC) tracked activity at the State Capitol and actively advocated for the County's interests and the community's priorities.

Each Tuesday during the session, the County's internal legislative working group, along with the F&P team met to discuss bills and strategies. That group included the County Assessor, Auditor, Clerk, (2) Councilmembers, Recorder, Treasurer, Health Department Director, Behavioral Health Director, Chief Financial Officer, Community Development Director, Economic Development Director, Transportation Planning Director, County Manager, Deputy County Manager, Sustainability Program Manager, County Lands and Natural Resources Manager, Emergency Manager, representatives from the County Attorney's Office and Sheriff's Office, and partners from High Valley Transit. Members of this group also attended UAC's policy steering committees each week to discuss bills and make position recommendations to UAC's broader legislative policy committee, which met

Thursdays each week during the session. The Thursday meeting was attended by a delegation from Summit County to vote on bills, raise questions and concerns, and again advocate for the County. Each county elected office also participated in weekly meetings with their UAC affiliate group to discuss bills.

At every Wednesday Council meeting during the session, staff provided updates to the Summit County Council and the public regarding bills the County was tracking and monitoring.

Now that the session is over, County staff have reviewed all the bills that passed to get an understanding of the actions we need to take to update codes, change policies, or otherwise respond to what occurred at the legislature this past session.

Today's presentation is to highlight bills signed by the Governor that impact Summit County residents or require some type of action from the County. We also intend to speak about the proactive work in which the F&P team was engaged on behalf of the County to either secure new funding or flexibility with existing revenue sources to address tourism impacts. They also worked to elevate a transportation solution for the Kimball Junction interchange with Interstate 80 and the State Route 224 corridor. This presentation is an opportunity to address questions from the County Council as well.

### **Recap of Summit County's Goals for the Session**

- *Relationship Building* – To understand and to be understood
- *Coalition Building* – Building coalitions around statewide issues, like transportation, particularly as it relates to the 2034 Winter Olympic Games
- *Sharing Good News* – Sharing the many great things Summit County is doing with partners to address the issues and challenges that are also facing the state to make our community better (water, transportation, housing, wildfire mitigation, childcare, Olympics planning and more)

In terms of specific policy issues, Summit County worked to advance:

- **Transportation**
  - Kimball Junction/I-80 Interchange (STIP and funding)
  - Silver Summit Interchange (solutions and funding)

- SR-224 and Bus Rapid Transit (funding)
- Support for HVT's Sego Lily Transit Campus and expansion plans
- **Emergency Medical Services (EMS) Funding**
  - Encouraged the state legislature to consider allowing 3-6<sup>th</sup> class counties the same flexibility to use transient room tax (TRT) for the impacts of tourism, such as EMS, search and rescue, and other items
  - Encouraged the state legislature to authorize counties to implement the resort communities tax like cities who have resorts are able to use to mitigate the impacts of tourism
- **Olympics Planning**
  - Summit County actively engaged with the legislature and others to start planning for a 2034 Olympic Winter games, understanding the infrastructure needs, particularly around transportation, transit, solid waste, and sustainability measures, seeing this as an opportunity to use our community as a demonstration of innovation for the rest of the world

## **Presentation Outline**

Below is an outline of today's presentation and the topics that will be covered:

1. Session overview:
  - a. Number of bills introduced vs passed:
    - i. 591 bills passed of the 942 sponsored
    - ii. How this number compares to previous sessions and why that is important
  - b. Major themes of the session
    - i. Early filing for candidates
    - ii. Budget Constraints
    - iii. More social issues
2. How did Summit do this session?
  - a. No punitive legislation
  - b. Champions in House leadership
  - c. Helped drive coalitions and discussions
  - d. Interim presentations were small but impactful
  - e. Kimball Junction interchange
  - f. Lessons learned

- i. Don't make baseball mistakes for Olympics
  - ii. TRT flexibility is an ongoing conversation
  - iii. HTRZ
  - iv. Coalitions are key
- 3. Olympics planning
  - a. Need a consensus strategy (asks, priorities, ideas to start socializing with legislators)
- 4. Interim session
  - a. Schedule and study items will be announced soon
  - b. May 1 is the first day to introduce bills for 2025 session
  - c. Important to continue to build Summit County's reputation and highlight the things we are recognized for doing well
    - i. Plan to make additional interim presentations (housing, water, land management, transportation and transit)
- 5. Summary of bills and actions the county needs to take

### Summary of Bills

Below is a list of bills that require some action from the County this year to comply with a change in state statute or new statute:

H.J.R. 1	Joint Resolution Supporting Justice Court Reform (Rep. Abbott)	Last Action: Did Not Pass
<p>This resolution did not pass but we included it on the list because it is likely to come up again. This was a resolution that came out early in the session and raised significant concerns for counties because it expresses support for moving cases from the county courts into the state court system, severely disrupting the justice system in the view of most county attorneys. It was done in support of the Court Administrator who wants to take over the Justice Court. There is a way to make the state court be the Court of Record for appeals if it wants to, which is a simple change in statute without disrupting the whole system. That would be an action counties would more easily support. While this bill was only a resolution, this action could be used to initiative broader legislative action in the future that could eliminate the Justice Courts. It will be an issue we will continue to monitor.</p>		

<b>HB 36S03</b>	<b>Open and Public Meetings Act Amendments (Rep. Dunnigan)</b>	<b>Last Action: Governor Signed</b>
<p>This bill was an attempt to clarify the open and public meetings act (OPMA), particularly for the county commission form of government where the legislative body of the county government also has administrative duties to give them flexibility to make administrative decisions without triggering an open meeting. However, the bill was negotiated so much that in our view watered down the open meetings act to the point that to qualify for an open meeting the chair has to officially convene it. If the chair does not officially convene the meeting, it is not a meeting even if a quorum is present and business or policy is discussed. The changes also allow for pre-meetings with a quorum present as long as those meetings are not being used to predetermine actions or to deliberate. The challenge is it will be difficult to distinguish between discussion and deliberation. The bill also provides an exception for social events, such as holiday parties and ribbon cuttings, which do not qualify as open meetings. It is the view of the Summit County Attorney's Office that we should not change our policies or practice and continue to notice open meetings and behave as we have traditionally done, which we feel is more open and transparent and in the spirit of the OPMA.</p>		

<b>HB 188S01</b>	<b>Modifications Relating to the Use of Land (first introduced as Building Permit Requirements) (Rep. Walter)</b>	<b>Last Action: Governor Signed</b>
<p>This bill prohibits a county or municipality from changing or adding to building permit requirements after issuance of the building permit, except in certain circumstances and prohibits a county or municipality from revoking a building permit, or taking action that has the effect of revoking a building permit, after issuing the building permit. It also limits the ability of a county or municipality to impose requirements on the operation of a tower crane as a condition of approving a building permit or authorizing a development activity. We will have to update our policies and procedures to comply with this prohibition. What we can still do if we find an enforcement infraction and a project is out of compliance with our building permit, is red tag the issue with an expiration date of 180 days, which is in our current ordinance. The red tag is a stop work order until the issue comes back into compliance, which must be done in that 180-day timeframe, or the permit expires.</p>		

<b>HB 236S03</b>	<b>Sales and Use Tax Modifications (Rep. Stenquist)</b>	<b>Last Action: Governor Signed</b>
<p>This is the rural hospital tax bill which Summit County was supporting all session. It authorizes a rural county (defined as 3<sup>rd</sup> through 6<sup>th</sup> class counties with a free standing urgent health care facility or rural health care center, which includes Summit County) to use revenue generated from the imposition of the rural county health care tax to mitigate the impacts of visitors within the county and to forecast for avalanches. Specifically, the revenues generated from this tax can be used on emergency medical services (EMS), search and rescue activities (SAR), solid waste, law enforcement activities, and fire protection. As the Council knows, EMS costs hit the County's budget significantly in 2024 by several million dollars. This is an attractive new revenue source to help offset EMS as well as other cost increases in solid waste and law enforcement. Matt Leavitt, Summit County's Finance Officer has run the numbers and is recommending the Council consider putting this item on the ballot for voters to consider this November.</p>		

<b>HB 405S01</b>	<b>Public Health Amendments (Rep. Birkeland)</b>	<b>Last Action: Governor Signed</b>
<p>This bill modifies the statute invoking orders of restriction during public health emergencies or when an individual has a communicable disease that is dangerous to public health or causes a threat to public health, which when originally introduced did not include COVID-19 but was amended to include it. According to Dr. Phil Bondurant, Summit County's Health Officer, while the bill is not perfect, it is not terrible either. It provides an opportunity to find common ground regarding concerns of public health authority. We have a rule that allows public health officers to protect public health during tough situations, which is the goal. The rule actually mirrors the process Summit County used during the COVID-19 pandemic and does not change much for us in terms of process as it requires the Health Officer to engage the County Council and County Manager prior to issuing an isolation or quarantine notice, which is what Dr. Bondurant would do prior to this being put into statute anyway.</p>		



<b>HB 476S01</b>	<b>Municipal Land Use Regulation Modifications (Rep. Whyte)</b>	<b>Last Action: Governor Signed</b>
<p>This was the primary land use bill that came out of this year's legislative session. The biggest change this bill makes is that the county can no longer record conditional use permits (CUP) without the consent of the property owner. The problem with this change is if the property owner does not record the CUP it will not run with the land. We will have to treat CUPs like plats and tell the property owner they have 180 days to record them and if not done, the approval goes away. That is the only way the permits can run with the land. It is yet another obstacle in the way for people who just want the permit and move forward, especially if they are not sophisticated in or familiar with land use processes or regulations.</p>		

<b>HB 507S05</b>	<b>Construction Amendments (Rep. Musselman)</b>	<b>Last Action: Awaiting Governor Signature</b>
<p>This was a concerning bill impacting our stormwater enforcement, MS4 program we were monitoring the latter part of the session. The bill had been watered down from its original version to the adopted version, which basically says that stormwater plans cannot be more stringent than the Clean Water Act. It should not change the way we do things too much.</p>		

<b>SB 86S03</b>	<b>Local Government Bonds Amendments (Sen. Fillmore)</b>	<b>Last Action: Governor Signed</b>
<p>This bill prohibits a political subdivision from issuing lease revenue bonds over \$10 million unless it holds an additional public hearing. This may or may not affect Summit County because we do not traditionally use lease revenue bonds; we typically go for sales tax bonds. The last lease revenue bond the County issued was for the Richins building. It is something to keep in mind if we choose to use this financing tool.</p>		

<b>SB 91S03</b>	<b>Local Government Officer Compensation Amendments (Sen. Wilson)</b>	<b>Last Action: Governor Signed</b>
<p>This bill requires a separate public hearing at the time of adopting the county's budget when the budget proposes an increase in compensation for the County Manager, Deputy County Manager, and Department/Division Directors. This increase includes any cost of living adjustments or merit increases proposed in the budget. However, this public hearing requires a 14-day notice process, which is a different noticing requirement than other public hearings. We will need to keep this in mind during the 2025 budget process.</p>		

<b>SB 140</b>	<b>Utah Retirement System Amendments (Sen. Harper)</b>	<b>Last Action: Did not pass</b>
<p>This bill did not pass. It would have authorized the County to "pick-up" employee contributions to the Tier 2 Public Employee Hybrid Plan. Starting this July, employees enrolled in Tier 2 have to contribute an additional 0.7% to their retirement plan. If the county chose to pick up this contribution, we would also have to make an equal nonelective contribution to the 401(k) for members in the Tier 2 Public Employee Defined Contribution Plan. Since the bill did not pass, we will have to come up with a plan for how to address this, so the Tier 2 benefit does not further degrade below the Tier 1 plan. David Warnock, the County's HR Director is working on a proposal for the County Manager to consider.</p>		

<b>SB 182S05</b>	<b>Property Tax Assessment Amendments (Sen. Harper)</b>	<b>Last Action: Governor Signed</b>
<p>This is a hefty bill that addresses many things pertaining to property tax assessment, which will require many changes to our Assessor's Office, Auditor's Office, and Treasurer's Office and their policies and procedures. Most notable are additional remedies for a property owner who experiences an increase in valuation over a certain threshold, including giving them additional time to apply to the Board of Equalization. There are also training and education requirements for County Assessors. The bill also gives authority to the Utah Association of Counties to appoint the trustee of the Multicounty Appraisal Trust (MCAT) and requires counties to adopt a statewide property tax system, which will have a financial impact on our taxpayers.</p>		

<b>SB 185S04</b>	<b>Residential Building Inspection Amendments (Sen. Vickers)</b>	<b>Last Action: Governor Signed</b>
This bill specifies that if a city or county does not provide a building inspection within three days, the developer is allowed to seek an inspection from a third party (that has to be state licensed) at the county's expense. But the county does not have to accept the inspection report if we see deficiencies in it and we are not held liable for the report if something happens. We can cover the cost of the inspection with fees, so we should look at adding this to our fee schedule during the 2025 budget process. The challenge is we already contract with third party inspectors because the demand is so high. Developers will have the same problem we encounter in finding people to do the inspections.		

<b>SB 208S02</b>	<b>Housing and Transit Reinvestment Zone Amendments (Sen. Harper)</b>	<b>Last Action: Enrolled Bill to Printing</b>
This was the HTRZ bill this session. The biggest change was it set a minimum size for an HTRZ at 10 acres. The application we have currently pending with the State is 2.5 acres. We are not sure what this change will mean for our application or what if any impact it will have. This whole program is fairly discretionary within the State, so we will have to see what they come back to us with after this legislative session. As far as compliance with the bill from the 2023 session that required us to submit an HTRZ application, we have done that.		

### **Plan for Interim Session**

Interim session occurs during late spring and throughout the summer months when the Utah Legislature meets once per month in joint committees between the House of Representatives and the Senate. Interim standing committees are scheduled for the third Wednesday of every month, commencing in May, with the exception of July and December. Appropriations subcommittees are scheduled for the third Tuesday in June, August, and October.

These meetings are to study policies, state codes, and issues which are likely to be addressed through legislation during the general session. Interim session is a good indicator of what to expect during the general session.

Interim is also a great time to work with legislators on issues Summit County cares about as well as on relationship building. Last interim session, Summit County made two impactful presentations on the watershed and

housing projects we were spearheading with myriad partners in the County. These presentations helped write a different narrative at the Capitol than what legislators typically hear about Summit County, showing how the County is addressing issues the state cares about and in ways they are interested. We plan to present again during this upcoming interim session to once again share our good stories and continue to highlight our challenges, innovative solutions, and partnerships around water, public lands and natural resources, transportation and transit, housing, childcare, and Olympics planning.

### **Conclusion**

There is work we have to complete this year to update codes and policies and procedures to comply with new statutes. We did a good job this session to lay the groundwork around the TRT and communities resort tax, as well as funding a solution for the Kimball Junction/I-80 interchange and State Route 224 corridor. There is work we can do this summer during the interim session to continue the momentum and build positive relationships for a productive and successful 2025 general session.