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City of Taylorsville
SPECIAL CITY COUNCIL MEETING
Minutes

Wednesday, August 21, 2024 at 7:00 p.m.
Council Chambers, Room No. 140
2600 West Taylorsville Blvd.
Taylorsville, Utah 84129

BRIEFING SESSION

Attendance-

Mayor: Kristie Overson

Council Members:

Council Chair Curt Cochran
Council Vice Chair Meredith Harker
Council Member Anna Barbieri
Council Member Ernest Burgess
Councilmember Bob Knudsen

City Staff:

John Taylor, City Administrator
Scott Harrington, Asst. City Admin./CFO
Jamie Brooks, City Recorder
Tracy Cowdell, City Attorney
Brady Cottam, Police Chief
Kristy Heineman, Council Coordinator
Richard Rich, Unified Fire Captain

Excused: Community/Economic Development Director Wayne Harper

Others: Lynn Handy, Cheneil Hill, Dani Houston, Ben James, Jody James, Nicole McDermott, and Marc McElreath

1. ROLL CALL

Chair Cochran called the special meeting to order at 7:19 p.m. A roll call was conducted wherein all council members were present.

2. TRUTH IN TAXATION

2.1 Presentation – *Scott Harrington*

Chair Cochran turned the time over to Assistant City Administrator and Chief Financial Officer Scott Harrington. Mr. Harrington began his presentation by displaying a copy of the notice that was published by the City in anticipation of the hearing. He also displayed the notice that Salt Lake County had published on behalf of a plethora of public entities that were considering similar increases in property tax.

Mr. Harrington then explained that if the City Council were to approve the proposed tax increase, a Taylorsville home valued at \$681,000 would see an annual increase of \$63.70. He pointed out that the value of the average home in the City was lower than that—about \$472,000.

A historical depiction of Taylorsville's property tax rate was then displayed. The table showed that since 2015, inflation had increased 31%, although the amount of revenue to city coffers had not changed. The reason for this was that as house values increased, the tax rate was reduced.

A sample *Notice of Property Valuation* showed that the owner of a home valued at \$434,000 would pay an additional \$40.64 per year. He pointed out that although the entire bill was increasing by \$2,500/year, only about 6% of the bill was for Taylorsville.

The proposed tax increase would generate an additional \$928,881. Mr. Harrington explained that Taylorsville continued to be a “pay as we go” City and therefore had very low debt for a city of its size. This meant, however, that it was important to have periodic incremental increases to fund capital projects and other needs.

As for business owners, one valued at \$472,000 would see an annual increase of \$80.24 (or \$6.69 per month). He explained that businesses did not receive the 45% residential exemption that homeowners saw. Both business and homeowners would see a \$25.05 increase in taxes over what they had paid in 2023.

Mr. Harrington then explained what the proposed tax increase would fund.

- Park projects (Phase 2 of Taylorsville Park and Summit Park improvements): \$6,000,000
- Ongoing street light replacement program: \$500,000
- Canal Safety & Trails: \$1,000,000
- 2200 West Bridge Replacement: \$200,000
- Increased Road Maintenance: \$500,000

He pointed out that these figures were based on “today's dollars.” Delaying such projects meant spending even more for the same things in the future.

Council Member Harker pointed out that the Council had been very well-educated throughout the entire Truth in Taxation process, and she appreciated that the public had now received some education about the fiscal situation, because she admitted that it could be confusing.

**2.2 Public Hearing to Receive Public Comment Regarding Resolution No. 24-20,
a Resolution of the City of Taylorsville Approving an Increased Property Tax
Rate for Real Property – Scott Harrington**

Chair Cochran opened the public hearing by asking those who wished to address the City Council do so.

City resident Cheneil Hill expressed her deep concern about the proposed property tax increase and the impact it would have on low-impact families. She explained that her mortgage bill increased every year due to increased taxes. And despite paying 50%-75% of her taxes to Granite School District, she still had to pay for a variety of educational expenses for her children. As a widow with five children, she said that she could not keep her head above water financially. She mentioned rising costs of food, housing, and basic utilities. She asked why more taxes were needed and wondered if there was another way to increase revenues.

Nicole McDermott, city resident, wished to thank the City Council. She said she and her family made a conscious decision to move to Taylorsville because it was very well managed. She was aware that citizens wanted plowed roads, repaired pot holes, nice parks, pickleball courts, street lights, sidewalks, and bridges. But no one ever wanted taxes to be raised to pay for any of it. She said she had attended many meetings where the Council and Administration had thoughtful conversations to ensure they made fiscally responsible decisions. She wished to recognize how challenging this decision was.

City resident Danielle Houston expressed appreciation for the work the City had put in to reducing costs but indicated that she had questions/concerns.

- 1) If “we can wait at least one year” as stated in a recent news article, why don’t we? Let’s allow inflation to adjust.
- 2) Employee salaries and benefits had increased each year for two years, including for the Mayor and City Council.
- 3) Has the City tried all other options before raising taxes?
- 4) She suggested that tax revenue had increased as property values had gone up.
- 5) There had been an insufficient amount of transparency.
- 6) Delay a decision so that an open house could be held which would allow the public a thorough review of the budget

Marc McElreath, city resident, appreciated that Taylorsville was a “pay as you go city,” and he agreed that all the previously mentioned city services were necessary. He spoke in support of the proposed increase. However, he called for increased transparency in the overall budget process. He appreciated that more detail was provided earlier in the meeting regarding what specific services residents would receive for their additional tax dollars. But Mr. McElreath felt that information should have been provided much earlier, and he asked for that to happen with future budgets. He also mentioned that he felt Phase 2 of the parks improvements could wait—that it was less important than public works services, employee wages, etc.

Chair Cochran closed the public hearing.

2.21 Resolution No. 24-20 A Resolution of the City of Taylorsville Approving an Increased Property Tax Rate for Real Property

Council Member Harker mentioned how much she loved it when citizens came to meetings to learn and be informed. She said it was a big misconception that the City got more money when property values increased. As Mr. Harrington explained earlier, the City would receive the same amount of tax revenue on those homes unless this Truth in Taxation process took place. If the Council did not vote to increase taxes, the City would no longer be able to provide the services residents were accustomed to. She did not want to see that happen. No one wanted to pay taxes, but it was important for everyone to contribute for the greater good so that Taylorsville remained a nice place for all of us, as well as for our children and grandchildren in the future. Therefore, she appreciated the education that had been provided to the City Council over the past several months. Together they were taking into account all the things that residents had reported they wished to see in the City.

Council Member Barbieri appreciated those members of the public that were in attendance for the hearing, and especially those who shared their comments. She pointed out that the City Council and Administration had been discussing the budget for 5-6 months, and the public had been welcome to attend these meetings, either in person or online. She was grateful to live in a “pay as you go” city that had a committee of citizen volunteers who thoroughly reviewed the budget. Neither of those aspects of Taylorsville were typical of other cities in the area. One of her priorities was to ensure that Taylorsville was able to attract commercial businesses that would continue to add tax dollars to our “bottom line.” But if we fail to keep the City looking nice with well-maintained roads, parks, safe neighborhoods, etc., those businesses would go elsewhere, and Taylorsville would lose that revenue.

Chair Cochran said that over the years since he had been elected, he had asked his constituents if they would prefer smaller increases each year or less frequent, larger increases. He said the resounding answer was always the smaller increases. One resident had suggested waiting to

increase taxes until inflation adjusted downward. He did not anticipate inflation *ever* going down. He explained that Mr. Harrington had sat down with each of the council members individually and reviewed the 275-page budget. It was a difficult decision and one that was not being made lightly. To have the services that the community members wanted-- and to continue to maintain the City to attract commercial entities-- simply cost more.

MOTION: Councilmember Harker moved to approve Resolution No. 24-20, a Resolution of the City of Taylorsville Approving an Increased Property Tax Rate for Real Property within the City of Taylorsville. The motion was seconded by Councilmember Barbieri.

Chair Cochran	Yes
Council Member Burgess	Yes
Council Member Harker	Yes
Council Member Barbieri	Yes
Council Member Knudsen	Yes

The motion passed 5-0

2.3 Public Hearing Receive Public Comment Regarding Resolution No. 24-21, a Resolution of the City of Taylorsville Approving and/or Amending the Final Budget for Fiscal Year 2024-2025 – Scott Harrington

Chair Cochran asked Mr. Harrington if he had a presentation for this matter. He responded that he did not.

The Chair opened the public hearing.

There was no one who expressed a desire to speak, so Chair Cochran closed the public hearing.

2.3.1 Resolution No. 24-21 A Resolution of the City of Taylorsville Approving the Final Budget for Fiscal Year 2024-2025.

MOTION: Councilmember Barbieri moved to approve Resolution No. 24-21, a Resolution of the City of Taylorsville Approving and/or Amending the Final Budget for Fiscal Year 2024-2025. The motion was seconded by Councilmember Harker.

Council Member Knudsen	Yes
Council Member Cochran	Yes

Council Member Harker	Yes
Council Member Burgess	Yes
Chair Cochran	Yes

The motion passed 5-0

The Truth in Taxation meeting ended at 7:53 p.m., at which time the City Council resumed their regular meeting.



Jamie Brooks, City Recorder



Approved