
**UINTAH CITY PUBLIC HEARING &
CITY COUNCIL WORK SESSION
MONDAY, SEPTEMBER 23rd, 2024
1:00 PM
MINUTES**

AGENDA ITEMS:

1. **MEETING CALL TO ORDER:** Mayor Cutler called the meeting to order at 1:00 p.m.

2. **TRUTH AND TAXATION PRESENTATION:**

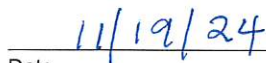
Presenter: Ryan Harvey, West Point City Administrative Services Director

- Ryan Harvey from West Point City presented on truth in taxation at a recorder's meeting, explaining its importance for local governance. He discussed the historical context of taxation in the U.S. and highlighted the challenges with property taxes, which don't adjust for inflation like sales taxes do.
- In West Point, the council has been able to incrementally increase property taxes without significant pushback, unlike other cities like Provo and Syracuse, which faced strong opposition when they attempted larger increases. Mr. Harvey emphasized that each year, the council considers the certified tax rate alongside previous years' rates to determine any necessary adjustments. This approach allows for gradual increases that are more palatable to residents.
- He noted that while the city has had to raise taxes in some years, they typically aim for modest increases. The council communicates these changes through required notices and public meetings, allowing residents to understand the rationale behind tax decisions. Additionally, he pointed out the benefits of having property tax as a stable revenue source compared to sales tax, which can fluctuate with economic conditions.
- Council Member Combe expressed that this is the only way that he can see to keep up with inflation. Businesses can move in and out of our city, so we could easily lose sales tax. He sees this as an effective way to keep up business.
- Council Member Bell asked if it would be more beneficial to raise taxes 1% every year instead of 5% every five years. Mr. Harvey responded that yes, it would be because the tax rate would be different. Council Member Roberts wanted to know how they announced that they are doing truth and taxation and how you show the figures to your citizens. Mr. Harvey advised that they announce what they are doing in the regular city council meetings, and they declare a number of what they are proposing for truth and taxation so it can be sent out to residents on the property tax bill.
- Mr. Harvey also discussed the procedural aspects of truth in taxation, such as declaring rates and the timeline for adoption of budget. Council members expressed the importance of transparency and effective communication with residents about tax processes. Overall, the presentation emphasized the need for local governments to adapt tax structures to account for inflation and maintain financial stability.
- Council Member Combe stated that his biggest concern is that our city is based mostly on buildout, so if the amount stays the same and we don't take into consideration inflation, it will stay the same. Council Member Roberts mentioned that we have people complaining about 6600 and lots of other things, and at some point, we are going to have to plan to be able to afford to do the things that we need to within our City. Council Member Combe responded that this blew his mind. As the prices for technology, vehicles, and everything else continues to increase, this is a way for us to keep up with equipment and staff.

3. **MEETING ADJOURNMENT:**

The meeting was adjourned at 2:15 p.m.


Michelle Mortensen, Uintah City Recorder


Date