



Herriman City Fire Service Area Agenda

Wednesday, June 11, 2025

NOTICE IS HEREBY GIVEN that the Herriman City Council shall assemble for a meeting in the City Council Chambers, located at
5355 WEST HERRIMAN MAIN STREET, HERRIMAN, UTAH

- 1. Call to Order - 6:30 p.m. (or as soon as possible thereafter)**
- 2. Approval of Minutes**
 - 2.1. Motion for the review and outline of the finalization process to approve the June 11, 2025 Herriman City Fire Service Area Meeting minutes
- 3. Discussion and Action Items**
 - 3.1. Discussion and consideration of a Resolution adopting a proposed rate of tax and levying taxes upon all real and personal property within the Herriman City Fire Service Area – Kyle Maurer, Finance Director
- 4. Adjournment**

In accordance with the Americans with Disabilities Act, Herriman City will make reasonable accommodation for participation in the meeting. Request assistance by contacting Herriman City at (801) 446-5323 or info@herriman.gov and provide at least 48 hours advance notice of the meeting.

ELECTRONIC PARTICIPATION: Members may participate electronically via telephone, Skype, or other electronic means during this meeting.

I, Jackie Nostrom, certify the foregoing agenda was emailed to at least one newspaper of general circulation within the geographic jurisdiction of the public body, at the principal office of the public body, on the Utah State Public Notice website www.utah.gov/pmn/index.html and on Herriman City's website at www.herriman.gov. Posted and Dated this 5th day of June, 2025 /s/ Jackie Nostrom, City Recorder

5355 W. Herriman Main St. • Herriman, Utah 84096
(801) 446-5323 office • herriman.gov



STAFF REPORT

DATE: June 1, 2025

TO: Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution adopting a proposed rate of tax and levying taxes upon all real and personal property within the Herriman City Fire Service Area

RECOMMENDATION:

Staff recommends a property tax rate increase of \$147,766 above the Certified Tax Rate amount calculated by the Salt Lake County Auditor.

ISSUE BEFORE COUNCIL:

Should the Board adopt the certified tax rate as calculated by the Salt Lake County Auditor's Office? Or should the City Council pursue a tax rate in excess of the certified tax rate?

ALIGNMENT WITH STRATEGIC PLAN:

ES 8 – Ensure fiscal sustainability within all City functions.

BACKGROUND/SUMMARY:

The Herriman City Fire Service Area (HCFSa) must adopt a final property tax rate by June 22nd or declare an intent to propose a property tax rate increase.

The HCFSa was established in tax year 2022 (fiscal year 2023) to fund fire service within the City. This levy was a result of the City withdrawing from the Unified Fire Service Area (UFSA) in tax year 2021 (fiscal year 2022).

The HCFSa contracts with Unified Fire Authority (UFA) for fire protection. UFA increased the contract amount by \$147,766 for the coming year.

DISCUSSION:

For tax year 2024 the average home value in Herriman was \$613,600. Based on this value, and assuming the property qualifies for the residential tax exemption of 45 percent, the amount of tax paid in tax year 2024 was as follows:

Entity	Rate	Amount	%
Salt Lake County	0.0014410	\$ 486	13%
Multicounty Assessing & Collecting Levy	0.0000150	5	0%
Jordan School District	0.0053900	1,819	49%
Herriman City	0.0001870	63	2%
Herriman Fire Service Area	0.0012670	428	11%
Herriman City Safety Enforcement Area	0.0014220	480	13%
South Salt Lake Valley Mosquito Abatement District	0.0000090	3	0%
Jordan Valley Water Conservancy District	0.0003210	108	3%
South Valley Sewer District	0.0001870	63	2%
Central Utah Water Conservancy District	0.0004000	135	4%
Salt Lake County Library	0.0004460	151	4%
	0.0110850	\$ 3,741	

Of the \$3,741 paid in property taxes, \$428 went to the HCFSA (11% of the overall tax bill). While tax revenues are currently sufficient to fund contract fire service with Unified Fire Authority, long range financial models show future tax increases will be needed as new stations are built. Staff proposes increasing the rate regularly to account for cost increases passed by the Unified Fire Authority Board for fire protection. For fiscal year 2026, The Unified Fire Authority Board approved a 2.67% increase to the HCFSA's contract rate (\$147,766). Based on estimated tax rates, this would equate to a 2.09% property tax increase, or \$8.53 per year for the average residential property.

ALTERNATIVES:

The Board may choose to adopt the Certified Tax Rate, propose a tax rate in excess of the Certified Tax Rate, or accept a rate lower than the Certified Tax Rate.

FISCAL IMPACT:

Fiscal impact is dependent on the tax rate decided by the Board. Staff is recommending a rate increase equating to \$147,766.

ATTACHMENTS:

Resolution

**HERRIMAN CITY FIRE SERVICE AREA
RESOLUTION NO. R _____**

**AN RESOLUTION OF THE HERRIMAN CITY FIRE SERVICE AREA ADOPTING A PROPOSED RATE OF TAX
AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE HERRIMAN CITY FIRE
SERVICE AREA**

WHEREAS, Title 17B, Chapter 1, Part 10, of the Utah Code allows the Herriman Fire Service Area (“HCFSA”) annually to cause taxes to be levied on all taxable property in the HCFSA to carry out the HCFSA’s purposes; and

WHEREAS, Utah Code Ann. § 59-2-912 requires the HCFSA to adopt its proposed tax rate before June 22 of each year; and

WHEREAS, the HCFSA is pursuing a tax rate increase (above the Certified Tax Rate calculated by the Salt Lake County Auditor’s Office); and

WHEREAS, in accordance with applicable provisions of State law, the HCFSA Board desires to set the proposed real and personal property tax levy for various purposes within the HCFSA.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. Enactment. The tax year 2025 real and personal property tax levy for fiscal year 2026 shall be proposed as follows:

Fund	Tax Rate	Revenue
HCFSA	[Proposed by HCFSA Board]	[Dependent on Tax Rate]

Section 2. Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage. A copy of this Resolution shall be forwarded to the Salt Lake County Auditor’s Office and the State Tax Commission in accordance with Utah Code Ann § 59-2-913.

PASSED AND APPROVED BY THE Board this 11th day of June 2025.

HERRIMAN CITY FIRE SERVICE AREA

Lorin Palmer, Vice Chair

ATTEST:

Jackie Nostrom, District Clerk

**HERRIMAN CITY FIRE SERVICE AREA
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WHEREAS, Utah Code Ann. § 59-2-912 requires the HCFSA to adopt its proposed tax rate before June 22 of each year; and

WHEREAS, the HCFSA desires to accept the tax rate and revenue (also known as the Certified Tax Rate) as calculated by the Salt Lake County Auditor's Office; and

WHEREAS, in accordance with applicable provisions of State law, the HCFSA Board desires to set the proposed real and personal property tax levy for various purposes within the Service Area.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. Enactment. The tax year 2025 real and personal property tax levy for fiscal year 2026 shall be proposed as follows:

Tax Rate: [As Determined by the Salt Lake County Auditor]

Revenue Generated: [As Determined by the Salt Lake County Auditor]

Section 2. Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

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