



## Special Herriman City Fire Service Area Agenda

**Wednesday, August 13, 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. Public Hearing**

2.1. Public hearing and consideration of a Resolution adopting a property tax rate that exceeds the Certified Tax Rate – Kyle Maurer, Finance Director

**3. 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](mailto: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](http://www.utah.gov/pmn/index.html) and on Herriman City's website at [www.herriman.gov](http://www.herriman.gov)

Posted and Dated this 7<sup>th</sup> day of August, 2025 /s/ Jackie Nostrom, City Recorder



## STAFF REPORT

**DATE:** August 03, 2025

**TO:** The Herriman City Fire Service Area Board

**FROM:** Kyle Maurer, Director of Finance and Administrative Services

**SUBJECT:** Public hearing and consideration of a Resolution adopting a property tax rate that exceeds the Certified Tax Rate.

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**RECOMMENDATION:**

Staff recommends approval of the Resolution.

**ISSUE BEFORE COUNCIL:**

Should the Board adopt a tax rate that exceeds the Certified Tax Rate calculated by the Salt Lake County Auditor's Office?

**ALIGNMENT WITH STRATEGIC PLAN:**

ES 2 – Quality Public Safety

ES 8 – Ensure Fiscal Sustainability Within all City Functions

**BACKGROUND/SUMMARY:**

The Herriman City Fire Service Area (HCFSA) is proposing increasing its tax rate above the Certified Tax Rate by 1.7%. This increase is necessitated by a 2.74% increase in Unified Fire Authority's contracted amount.

**DISCUSSION:**

*Background*

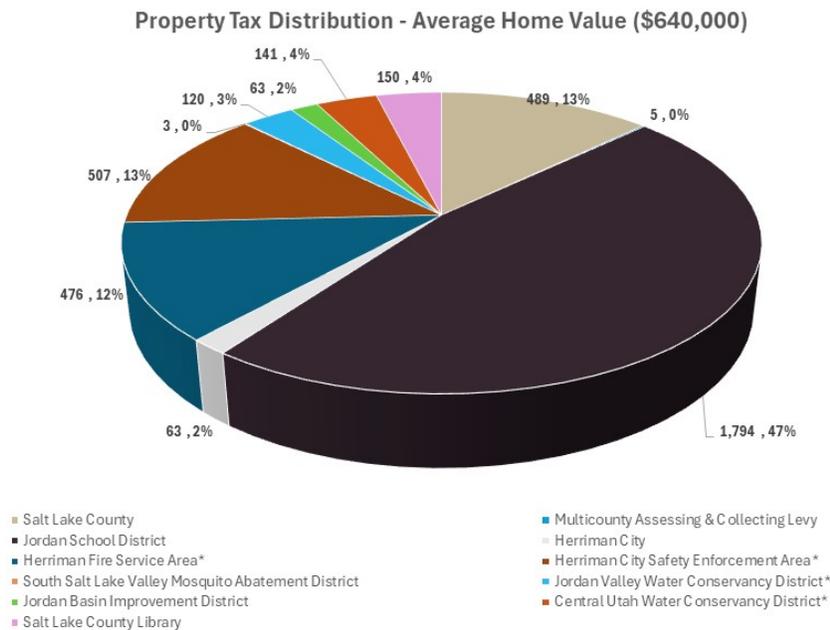
Property taxes are governed by Title 59, Chapter 2 of Utah Code. Each year, the Salt Lake County Auditor is tasked with calculating a property tax rate that will yield the same amount of tax revenue received in the prior year, plus any new growth that occurred within the entity's boundaries during the tax year (called the Certified Tax Rate). This calculation does not include automatic increases for inflation or property value increases. If an entity wishes to receive more tax revenue than the Certified Tax Rate generates, the entity must declare its intent to Salt Lake County and the state of Utah by June 22<sup>nd</sup> of each year. The Herriman City Fire Service Area (HCFSA) declared its intent to increase the tax levy from 0.001329 to 0.001352 (1.7%) on June 11, 2025.

*Proposed Property Tax Increase*

Staff are proposing a property tax increase of 1.7%, which will generate an additional \$147,766. This is due to an increase in Unified Fire Authority's (UFA) contract payment.

For the average residential property in the City of Herriman (\$640,000 value), this will be an additional \$8 per year in property taxes owed.

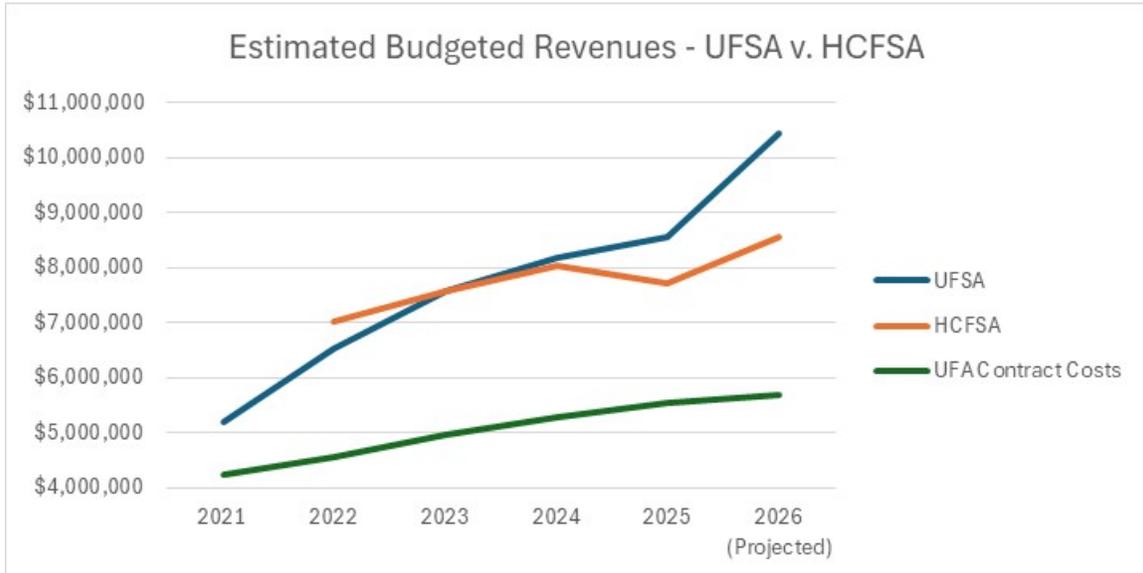
Below is a chart showing how the average City of Herriman property tax bill of \$3,811 is distributed among the various taxing entities:



The HCFSA's portion of property tax is approximately 12% of the total property tax bill.

#### *Unified Fire Service Area Versus Herriman City Fire Service Area*

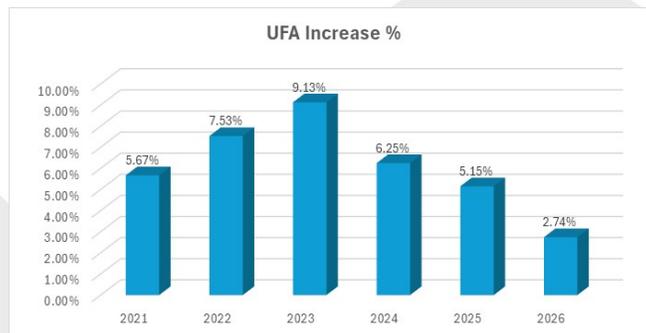
The City was a member of the Unified Fire Service Area (UFSA) until August 2021, at which point the Herriman City Fire Service Area (HCFSA) was created. Below is a chart depicting the amount of property tax revenue collected by each respective agency versus the City's contracted amount with Unified Fire Authority (UFA):

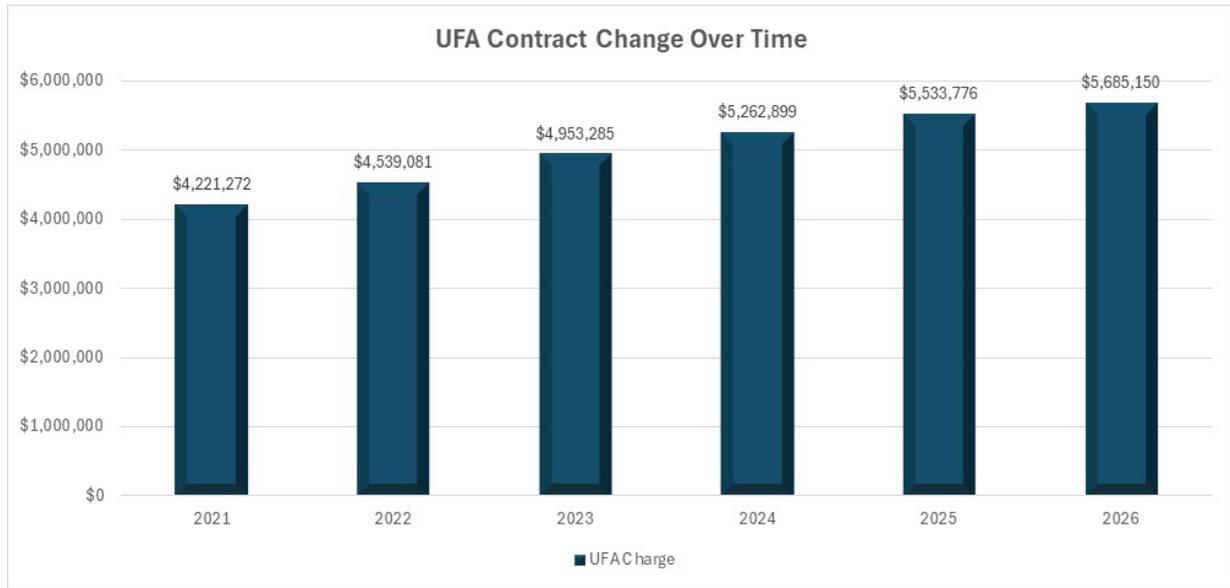


In 2021, when the City was still a member of UFSA, approximately \$956,000 was collected by UFSA in excess of the amount it cost to provide services. By forming the HCFSA, the City can provide the same level of service to its residents and fund long-term capital needs of the fire service. Currently, the difference between what is collected in property tax and UFA’s contracted amount is being held in reserve for the rebuild of Station 103 and future fire stations. If the City was still a part of UFSA, the difference between property tax collected in 2025 and UFA’s contract amount would be approximately \$1.9 million.

*Historical Contract Fee Change*

The City’s contracted payment with UFA has increased over the past 6 years, going from \$4,221,272 in fiscal year 2021 to \$5,685,150 in fiscal year 2026 (an average increase of 6 percent per year). The charts below depict this increase in both dollars and percentages:





UFA’s costing model provides a direct cost for staffing, which is then allocated based upon service demand. The price increases are due to both staffing cost increases and service demand increases.

**ALTERNATIVES:**

The Board may choose to implement an increase lower than staff’s recommendation or no increase.

**FISCAL IMPACT:**

Dependent on increase adopted. The recommended increase (1.7%) will generate an additional \$147,766 in revenue.

**ATTACHMENTS:**

Resolution

**HERRIMAN CITY FIRE SERVICE AREA  
RESOLUTION NO. R \_\_\_\_\_**

**AN RESOLUTION OF THE HERRIMAN CITY FIRE SERVICE AREA ADOPTING A 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 unless a tax rate increase is being proposed; 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 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 as follows:

<b>Fund</b>	<b>Tax Rate</b>	<b>Revenue</b>
HCFSA	0.001352	\$8,552,067

**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 13th day of August 2025.

HERRIMAN CITY FIRE SERVICE AREA

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Lorin Palmer, Vice Chair

ATTEST:

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Jackie Nostrom, District Clerk