

Minutes of the Truth in Taxation meeting of the Logan Municipal Council, convened on Thursday, August 7, 2025, in the Logan Municipal Council Chambers, 290 North 100 West, Logan, Utah 84321, at 6:00 p.m. Logan Municipal Council meetings are televised live on Channel 17 and the City of Logan YouTube channel at bit.ly/LoganCouncilMeetings.

Council Members present at the beginning of the meeting:

Vice Chair Mike Johnson, Councilmember Mark A. Anderson, Councilmember Ernesto López.

Administration present:

Mayor Holly H. Daines, Finance Director Richard Anderson, Assistant City Attorney Mohamed Abdullahi, City Recorder Teresa Harris.

Attending via phone: Chair Jeannie F. Simmonds

Excused: Councilmember Amy Z. Anderson

Vice Chair Johnson welcomed those present. Approximately 12 people were in attendance at the beginning of the meeting.

Note: Online comments were made available via Zoom.

ACTION ITEMS:

PUBLIC HEARING – Consideration of a proposed resolution approving the FINAL Certified Property Tax Rate (Tax Increase) of 0.000922 for Calendar Year 2025 and Fiscal Year 2025–2026 – Resolution 25-29 – Richard Anderson, Finance Director

Finance Director Richard Anderson explained that the proposed tax rate represents a 2.9% increase, which would amount to approximately \$7 per year for a residential property and \$13 per year for a business. He noted that the City's approach has been to raise taxes in small, incremental amounts rather than making large increases after several years. He referred to a tax notice sent by Cache County showing Logan as one of the smaller proposed increases.

Mr. Anderson also explained Utah's property tax structure and how reassessments affect rates, emphasizing that the City cannot reassess all properties every year. He stated that any changes in tax law must be made at the state level.

Councilmember López asked about the consequences of not raising the tax rate.

Mr. Anderson responded that it would negatively impact funding for services such as the library and employee retention, and that smaller annual increases put the City in a better position to maintain services.

Vice Chair Johnson opened the meeting to a public hearing.

- **Gail Yost (Logan resident):** Spoke in opposition to the tax increase.
- **Katie Lee-Koven (Logan resident):** Stated that her personal increase would be around \$10 per year and felt it was reasonable. She praised the Finance Department's clarity in explaining where funds would be allocated and noted Logan's rates are in line with surrounding cities.
- **Joshua Molitor (Logan resident):** Supported the increase for emergency services but expressed concern about its impact on renters.
- **Roger Yost (Logan resident):** Asked about property value assessments. Mr. Anderson explained that valuations are determined by the County Assessor. Mayor Daines referred Mr. Yost to the County Assessor for specific valuation questions.

No online comments were received.

There were no further comments and Vice Chair Johnson closed the public hearing.

Council Discussion:

Councilmember López referred to the funding to make up for the difference between the \$900,000 in budgeted employee raises and the extra money that would be raised by the tax increase.

Mr. Anderson explained that funding comes from sales tax, property tax, building permits, transfers from enterprise funds, and other revenue sources.

Chair Simmonds asked if all non-owner-occupied properties were being taxed appropriately.

Mr. Anderson stated that such determinations are made by the State and County.

Action: Motion by Councilmember López, seconded by Councilmember M. Anderson, to approve Resolution 25-29 as presented. Motion carried by roll call vote:

- **A. Anderson: Excused**
- **M. Anderson: Aye**
- **Johnson: Aye**
- **López: Aye**
- **Simmonds: Aye**

PUBLIC HEARING – Consideration of a proposed resolution approving the FINAL Revenues and Expenditures Budget for Fiscal Year 2025–2026 in the amount of \$218,796,527 – Resolution 25-30 – Richard Anderson

Finance Director Richard Anderson stated that the budget was tentatively adopted in June 2025 and he reviewed several key changes, including allocations to the General Fund and 911 Fund.

Vice Chair Johnson opened the meeting to a public hearing.

- **Gail Yost (Logan resident):** Noted that Logan has one of the lowest city tax rates in the area.

No online comments were received.

There were no further comments and Vice Chair Johnson closed the public hearing.

Council Discussion:

Vice Chair Johnson thanked Mayor Daines and Mr. Anderson for managing the budget conservatively.

Mayor Daines praised department heads for responsible spending and noted that careful budgeting allows the City to complete capital projects.

Action: Motion by Chair Simmonds, seconded by Councilmember M. Anderson, to approve Resolution 25-30 as presented. Motion carried by roll call vote:

- **A. Anderson: Excused**
- **M. Anderson: Aye**
- **Johnson: Aye**
- **López: Aye**
- **Simmonds: Aye**

OTHER CONSIDERATIONS:

No further items were discussed.

ADJOURNMENT:

There being no further business, the meeting adjourned at 6:30 p.m.

Minutes prepared by:

Teresa Harris, City Recorder