



**AGENDA  
COUNTY COUNCIL  
Wednesday, September 17, 2025**

NOTICE is hereby given that the Summit County Council will meet, on Wednesday, September 17, 2025, electronically, via Zoom, and at the anchor location of the Summit County Courthouse, 60 N. Main Street, Coalville, UT 84017

(All times listed are general in nature, and are subject to change by the Board Chair)

**To view Council meeting, live, visit the "Summit County, Utah" Facebook page.**

**OR**

**To participate in Council meeting: Join Zoom webinar: <https://zoom.us/j/772302472>**

**OR**

**To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472**

1:00 PM Closed Session - Personnel (30 min); Property acquisition (1 hour, 15 min)

2:45 PM - Move to Council chambers (5 min)

2:50 PM Work Session

1. 2:50 PM - Pledge of Allegiance (5 min)
2. 2:55 PM - Update on Cline Dahle property; Tony Tyler (45 min)

3:40 PM Convene as the Governing Board of Snyderville Basin Special Recreation District

1. 3:40 PM - Notice of intent to approve a property tax rate increase in 2026, in excess of the 2025 certified tax rate; Dana Jones & Brad Rogers (10 min)

[SBSRD Intent to Raise Property Taxes Staff Report for County Council 9.2025.pdf](#)

Dismiss as the Governing Board of Snyderville Basin Special Recreation District

3:50 PM Consideration of Approval

1. 3:50 PM - Discussion and possible approval of Resolution 2025-2 2, Authorizing the Filing of Cross-Appeals for 2025 Centrally-Assessed Properties; Helen Strachan and Tom Peters (5 min)

[Memo re 2025 Centrally Assessed Resolution.pdf](#)

[2025 Centrally Assessed Resolution.pdf](#)

2. 3:55 PM - Discussion and possible action regarding a discretionary tax abatement for Michael Weiner, Parcel VMCS-B; Stephanie Poll (10 min)

[Discretionary Tax Abatement Application Michael Weiner Parcel VMCS-B.pdf](#)

[Assessor Staff Report Parcel VMCS-B Discretionary Abatement.pdf](#)

3. 4:05 PM - Discussion and possible approval of Resolution 2025-23, a Resolution Authorizing Board Member to Receive Compensation for Service on the Board of Directors of the Utah Local Governments Trust (5 min)

[Resolution 2025-23 ULGT CFR.docx](#)

4. 4:10 PM - Council and Manager comments (10 min)

4:20 PM - Travel to Heber City (40 min)

5:00 PM - Joint meeting with Heber City Council, held at Heber City Municipal Building, 75 N. Main Street, Heber City, Utah 84032 (60 min)

Adjourn



To: Summit County Council  
From: Dana Jones, District Director  
Date: September 17, 2025  
Re: Intent to Increase 2026 Property Taxes

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**BACKGROUND:**

After discussing in many Board meetings this year the need to increase property tax revenue to meet rising expenses, the Snyderville Basin Special Recreation District (District) is moving forward with the truth in taxation (TNT) process. The District announced its intent during the September 5<sup>th</sup> Board meeting.

The agenda item for today's Council meeting satisfies the requirement to notify the county legislative body of the intent to increase property taxes and announce the date, time, and place where the budget and tax increase will be discussed. No formal action is required of the County Council during this meeting.

The last time the District went through TNT was in 2022 and before that was in 2019. In 2022, the District requested a 19.9% (\$1,303,919) increase to property tax revenue and renewed the commitment to reviewing the need for TNT every three to five years.

In 1995, voters approved a maximum levy of .0006 for operations and maintenance (O&M) expenses of the District. Revenue requested through the TNT process cannot generate a tax rate higher than .0006.

**DISCUSSION:**

The District intends to increase 2026 property taxes in the amount of \$1,337,367 which is a 15% increase in property tax revenue. The purpose of the increase is for the following:

1. To receive additional funding for new positions. This is necessary as the District grows and acquires new property, facilities, programs and responsibilities. The need for new permanent full-time staff positions is critical to being able to accomplish our mission and serve the public.
2. To receive additional funding for capital replacement. The Districts' assets are aging, and some are beginning to reach the end of their lives. With additional guaranteed funds designated for replacement, the District can continue to maintain the facilities and levels of service the community has come to expect.



3. Maintain existing contract services as costs increase. Increase as needed to cover new facilities/trails/open space as well as planning for future capital projects.
4. Basin facilities are reaching a point where we need to plan for expensive work to maintain quality facilities, fields, parks, trails, open spaces and equipment. As per the Board's Strategic Objectives and Policy Priorities (7) "Continually develop and fund efforts to keep our assets in good working order". This will create an operating expense account to provide for the increasing asset maintenance and repair costs.

The District's current O&M tax rate is .000412. The proposed increase would raise the tax rate to .000494, which is below the voter approved maximum of .0006. Property taxes would increase \$3.35 for every \$100,000 of a property's taxable value.

The following outlines the next steps to satisfy the requirements of Utah Code Section 59-2-919, which will then enable the District to levy a tax rate that exceeds the current certified tax rate.

**September 17, 2025 (This meeting):** At the regularly scheduled public meeting of the Summit County Council, the District will inform the governing body of its intent to increase property taxes.

**October 8, 2025:** At the regularly scheduled public meeting of the Summit County Council, the District will state the intent to increase property taxes, the dollar amount of the increase, the purpose of the increase, and the approximate percentage increase.

**October 20-25, 2025:** Parcel specific notices detailing the impact of the proposed increase and the date, time, and place of the public hearing will be mailed to residents.

**November 26, 2025:** The District will notify the public with a newspaper advertisement in the Park Record and post on the Utah public notice website.

**December 3, 2025:** The District will notify the public with a second newspaper advertisement in the Park Record.

**December 10, 2025:** The District will hold a public hearing at 6:00pm, as part of the Summit County Council meeting, on the proposed property tax increase. A second public hearing will be held afterwards on the District's proposed 2026 budgets. Following each public hearing, the County Council may adopt resolutions accepting the property tax increase and the 2026 budgets.

# COUNTY ATTORNEY MARGARET H. OLSON

## Criminal Division

BRAD BLOODWORTH  
Chief Prosecutor

JOSEPH S. HILL  
Prosecutor

FRED BURMESTER  
Prosecutor

LINDSAY CHERVENAK  
Prosecutor

WENDY CROSSLAND  
Prosecutor



## Civil Division

DAVID L. THOMAS  
Chief Deputy

HELEN E. STRACHAN  
Deputy County Attorney

RYAN P.C. STACK  
Deputy County Attorney

LYNDA VITI  
Deputy County Attorney

**To: Summit County Council**

**From: Helen Strachan, Deputy County Attorney**

**Date: September 17, 2025**

**Re: Resolution Authorizing the Filing of 2025 Centrally Assessed Cross-Appeals**

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Our county assessor has the responsibility of assessing fair market value for all residential, commercial and agricultural properties in Summit County (locally assessed properties). However, the Utah State Tax Commission, Centrally Assessed Division values all mines, utilities, and railroad property that operate as a unit across county lines (centrally assessed properties). While assessed at the state level, county government still plays an important role. The County Treasurer bills and collects these taxes and after the tax commission sets property values for centrally assessed properties, property owners and counties are permitted to appeal the tax commission's assessment.

Attached for your consideration is a resolution ratifying the filing of cross appeals in two centrally assessed tax cases for 2025.

The first case involves taxpayer, Mid-America Pipeline Company, LLC, which operates in five Utah counties, although the portion affecting Summit County is approximately 2% with the bulk of the pipeline in Grand County, followed by Uintah, San Juan, and Daggett counties. These counties have been involved in appeals/cross-appeals with Mid-America since 2018. In late August, our outside counsel, Tom Peters, was successful in his mediation of the 2018-2025 centrally assessed appeals involving Mid-America. Mid-America began negotiations requesting a more than 35% reduction in the assessed values for those eight tax years, and the mediation results in a 22.59% reduction. The approval of the cross-appeal as it relates to Mid-America is somewhat mooted by the mediation, however, procedurally speaking, in order for Summit

**Civil Division:** PO BOX 128 · 60 North Main Street · Coalville Utah 84017 · Telephone (435) 336-3206 · Facsimile (435) 336-3287

**Criminal Division:** 6300 Justice Center Road · Park City Utah 84098 · Telephone (435) 615-3828 · Facsimile (435) 608-4462

Email: (first initial)(last name)@summitcountyutah.gov

County to have standing as it relates to the 2025 matter, it is necessary to adopt a resolution authorizing the filing of a cross-appeal. Mediation of the Mid-America matter means that there will be no further litigation costs associated with eight years' worth of appeals. At the time of this report, we did not have information related to the refund due to Mid-America by Summit County and its related taxing entities as a result of the 22.59% reduction in the assessed values for those years, but hope to have it at the September 17<sup>th</sup> meeting.

The second matter involves taxpayer, PacifiCorp, which operates in all counties in Utah except Wayne County. PacifiCorp is seeking to have a reduction in overall Utah value of approximately \$2.25 billion. The last time Summit County was involved in a tax appeal involving PacifiCorp, in 2020, Summit County had approximately 4% of the overall value. We will not know the exact amount at risk for us until the Centrally Assessed Division of the Utah State Tax Commission provides that information, usually after we have filed a cross appeal. However, taking the amounts from tax year 2020 (which could be correct or incorrect, and it could be higher given the growth in Summit County), this equates to an approximate reduction in value of \$90,000,000 in Summit County which puts the requested refund close to \$1,080,000.00. So the amount at stake for Summit County even at 4% is considerable:

- Requested reduction in Utah Value  $\$2,250,540,470 \times .04$  (4%) = \$90,021,168.80 x Summit County tax rate of 1.2% (estimated) = \$1,080,259.43.

In order to cross-appeal, the majority of the county's legislative body must first approve the action. Should we fail to do so, we would not have standing with respect to the cases. The Attorney's Office requests authorization to file protective cross-appeals so that Summit County can fully participate. Please let me know if you have any questions. Thank you.

RESOLUTION NO. 2025-\_\_\_\_\_  
AUTHORIZING THE FILING OF CROSS-APPEALS  
FOR 2025 CENTRALLY ASSESSED PROPERTIES

IT IS HEREBY RESOLVED BY THE SUMMIT COUNTY COUNCIL THAT:

WHEREAS, Utah Code Ann. § 59-2-1007 allows a county to object to an assessment and request a hearing with the Utah State Tax Commission (“cross-appeal”) within sixty days from when an owner of a centrally assessed property objects and requests a hearing (“appeal”);

WHEREAS, the following owners with centrally assessed property in Summit County have filed appeals with the Utah State Tax Commission contesting their 2025 assessment:

1. **Mid America Pipeline LLC**
2. **PacifiCorp, INC**

WHEREAS, it is in the best interest of the County that it file cross-appeals so that the County can fully participate in the proceedings initiated by the owners, including subsequent appeals to the District Court or Utah Supreme Court arising from such proceedings, with the purpose to protect the County’s financial interests and the equality of the tax burdens of taxpayers within its jurisdiction. In the event any taxpayer files an action in the United States Federal Court, pursuit of and defense of such action on behalf of the County is also authorized.

NOW, THEREFORE, the SUMMIT COUNTY COUNCIL resolves as follows:

1. That cross-appeals should be filed by legal counsel and pursued in response to the appeal initiated by the following owners: 1. **Mid America Pipeline LLC**. 2. **PacifiCorp, INC**.
2. That the County Council direct the prosecution of the cross-appeals under the advice of legal counsel, hereby authorizing Thomas W. Peters Esq., to file the necessary cross-appeals to protect the County’s interests.
3. That in the event an appeal by an owner not identified above is subsequently discovered, legal counsel is authorized to file a cross-appeal using his discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the Council as soon as possible for ratification.

APPROVED and ADOPTED this \_\_\_\_\_ day of September 2025.

SUMMIT COUNTY COUNCIL

\_\_\_\_\_  
Tonja Hanson, Chairperson

ATTEST:

By: \_\_\_\_\_  
Evelyn Furse  
County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Helen Strachan  
Deputy County Attorney

Voting:  
Tonja Hanson, Chairperson \_\_\_\_\_  
Canice Harte, Vice Chairperson \_\_\_\_\_  
Roger Armstrong \_\_\_\_\_  
Chris Robinson \_\_\_\_\_  
Megan McKenna \_\_\_\_\_



## Application for a Discretionary Tax Abatement under Utah Code Annotated §59-2-1347

**1) Property Owner Information**

Property owner name: MICHAEL WEINER, TRUSTEE WEINER LIVING TRUST  
 Mobile phone number: 310 717 0881 Work phone number: -  
 Property owner address: 3635 SUN RIDGE DRIVE  
 City: PARK CITY State: UTAH Zip: 84060

**2) Property Information**

Parcel ID or Account Number: Acct #: 0476932  
 Type of property (e.g., commercial, primary residential, etc.): PRIMARY RESIDENTIAL  
 Property Address: 3635 SUN RIDGE DRIVE, PARK CITY UT 84060

**3) Property Taxes Currently Outstanding** TBD - CURRENT YEAR

| Tax Year    | Taxes | Penalty | Interest | TOTAL |
|-------------|-------|---------|----------|-------|
| <u>2025</u> |       |         |          |       |
|             |       |         |          |       |
|             |       |         |          |       |
|             |       |         |          |       |

**4) If Requesting Abatement, Requested Abatement as follows:** SEE SUPPLEMENTAL RESPONSE TO #6

| Tax Year           | Taxes | Penalty | Interest | TOTAL |
|--------------------|-------|---------|----------|-------|
| <u>2024   2025</u> |       |         |          |       |
|                    |       |         |          |       |
|                    |       |         |          |       |
|                    |       |         |          |       |

**5) If Requesting Deferral, Requested Amounts to Defer and Payment Schedule as follows:** N/A

| Tax Year | Taxes | Penalty | Interest | Deferred Payment Until | TOTAL |
|----------|-------|---------|----------|------------------------|-------|
|          |       |         |          |                        |       |

|  |  |  |  |  |  |
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6) Property Owner's statement of circumstances and request for relief (attach additional pages if needed): SEE SUPPLEMENTAL RESPONSE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

7) Current Year Market Value of Property (attach recent tax notice): SEE ATTACHED

8) Lienholders (i.e. mortgage or deed of trust): yes  no

If there is a lienholder, State Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

9) Property Owner is advised that the County Council may request additional information at a later time in order to make their determination under §59-2-1347. This includes but is not limited to income information, assets/liabilities, and IRS filings.

10) Signature(s): I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of Property Owner(s) 

Date: AUGUST 8, 2025

Signature of Property Owner(s) \_\_\_\_\_

Date: \_\_\_\_\_

**FOR COUNTY USE ONLY:**

Date Application Received: \_\_\_\_\_

Case of Factual Error (State Rule R884-24P-66): Yes  No

Basis for Factual Error: \_\_\_\_\_

Staff Signature and Date: \_\_\_\_\_

**MICHAEL WEINER  
3635 SUN RIDGE DRIVE  
PARK CITY, UTAH 84060**

**Application for Abatement of Over-Payment of 2024 Real Estate Taxes  
August 8, 2025**

Re: Michael Weiner, Trustee – Weiner Living Trust  
Account No. 0476932  
Property Address: 3635 Sun Ridge Dr., Park City UT 84060

We are submitting this Application for an abatement for over-payment of our real estate taxes for 2024 and to ensure that our tax assessment for 2025 is correctly based on our home being our primary residence. Our home is located at 3635 Sun Ridge Drive, Park City UT 84060.

We purchased our home on or about December 20, 2020, at which time we moved to Park City Utah from Los Angeles California. We applied for and were granted the primary home/residence exemption in 2021 for which our real estate taxes were correspondingly determined for 2021, 2022 and 2023. For some reason the Assessor's office (?) dropped our primary residence exemption in 2024 and carried this forward into 2025 at which time upon receiving the Assessor's 2025 Notice of Property Valuation we noticed that our home was classified as "non-primary" property. We did not notice this in the 2024 Property Valuation – had I noticed the change in classification, I would have raised it then in a timely manner. Nothing has changed vis-à-vis our residence in Park City ... our home has been since 2021 and continues to be our primary residence – I do not know why there was a change in status. Upon receiving the 2025 Notice of Property Valuation I contacted the Assessor's office at which time I was advised that the (Assessor's) office apparently and mistakenly changed the classification of our home as our primary residence and that the assessment would be corrected for 2025. I trust this will be done and that I will receive a corrected assessment notice.

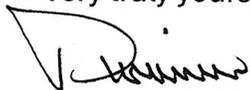
In the meantime, we are seeking an abatement of the over-payment of our real estate taxes for 2024 in an amount equal to the difference between the taxes for a "non-primary" residence versus a "primary residence."

I am attaching copies of our driver's licenses from 2021 as well as the Notices of Property Valuation and proposed tax assessments for each of 2021, 2022, 2023, 2024 and 2025.

Should you have any questions and/or need additional information, please don't hesitate to contact me at (310) 717-0881 or via email at [mdwaresmgmt@gmail.com](mailto:mdwaresmgmt@gmail.com).

Thank you in advance for your cooperation.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael Weiner". The signature is stylized with a large initial "M" and a cursive "W".

Michael Weiner



PRIMARY RESIDENCY  
APPROVED

October 25, 2021

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Dear Property Owner;

Attached is a copy of your property tax appeal stipulation. Please look it over, sign it, and return it ASAP. **You may want to make a copy for your records.** You may scan and email it to [jbrooks@summitcounty.org](mailto:jbrooks@summitcounty.org).

If you disagree with the stipulation:

- 1) Sign that you disagree
- 2) Scan and email it back to me (you can mail it – it's just a longer process)
- 3) Call to schedule an informal hearing 435-336-3027 (**I do have to have the stipulation back before I can schedule the hearing**)

If you agree with the stipulation, this will end your appeal for the 2021 tax season and the agreed upon value will be the amount you will be taxed on in November.

If we do not receive the stipulation back within 30 business days, it will be assumed that you agree with the stipulation.

As always if you have questions please contact me and I'm happy to help.

Sincerely,

*Jared Brooks*

Jared Brooks  
Board of Equalization Clerk  
435-336-3027  
[jbrooks@summitcounty.org](mailto:jbrooks@summitcounty.org)



# 2021 Residential Primary/Secondary Property Action

## Residential Property Owner Information

|   |                       |                    |                |
|---|-----------------------|--------------------|----------------|
| Owner's Name:<br>WEINER MICHAEL D TRUSTEE         |                       | Date Mailed:       | Date Received: |
| Mailing Address:<br>PO BOX 159                    |                       | City:<br>PARK CITY |                |
| State/Country:<br>UT                              | Postal Code:<br>84060 | Phone:             | Email:         |
| Name of Agent Representing Owner (if applicable): |                       | Agent's Phone:     | Agent's Email: |

## Residential Property Information

|  |                          |                 |                  |
|--|--------------------------|-----------------|------------------|
| Account Number:<br>0476932             | Parcel Number:<br>VMCS-B | District:<br>07 | Log #:<br>210809 |
| Physical Address:<br>3635 SUN RIDGE DR |                          |                 |                  |
| City:                                  | State:                   | Zip Code:       |                  |

| MARKET VALUE   | PRIMARY / SECONDARY       | TAXABLE VALUE  |
|----------------|---------------------------|----------------|
| \$3,856,450.00 | Primary Improved Property | \$2,121,048.00 |

*Karen West* 10/12/2021 | *Colin J. Wynn* OCT 21 2021  
 Appraiser/Assessor/Auditor Date BOE Chair Date

Your application for a Primary Exemption has been:  APPROVED  DENIED

**Explanation:**  
 We have received your application and all necessary proof of residency documentation. The primary residential exemption will be applied.

|  |   |
|--|---|
| <input checked="" type="checkbox"/> I hereby agree with the Primary/Secondary decision as proposed for the assessment year 2021.<br><i>[Signature]</i><br>Property Owner/Agent Signature | <input type="checkbox"/> I do NOT agree with the above decision and hereby request a hearing with the Summit County Board of Equalization.<br><i>[Signature]</i> 11/8/2021<br>Property Owner/Agent Signature Date |
|--|---|

|   |   |
|---|---|
| Property Owner: Select above whether you wish to accept the Primary/Secondary Residential decision or request a hearing with the Summit County Board of Equalization. Return this form within 30 days of the date it was mailed to you (stamped above) to the Summit County Board of Equalization. If your application was denied as indicated above you may submit additional information to the Assessor's office. This information must be submitted on or before November 30 of the current calendar year in order for the exemption to be applicable for 2021. | SUMMIT COUNTY BOARD OF EQUALIZATION<br>P.O. BOX 128<br>COALVILLE, UT 84017<br><a href="mailto:boe@summitcounty.org">boe@summitcounty.org</a><br><br><b>PLEASE COPY THIS FORM FOR YOUR RECORDS</b> |
|---|---|

**PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE**

**NOTICE OF PROPERTY VALUATION AND TAX CHANGES**



**Summit County Auditor**  
 60 North Main  
 PO Box 128  
 Coalville, UT 84017  
 435-336-3019

2022

| ACCOUNT NUMBER   | PARCEL NUMBER | ACRES | TAX AREA |
|--|---------------|-------|----------|
| 0476932  | VMCS-B        | 0.37  | 07       |
| PARTIAL LEGAL DESCRIPTION - FOR TAX ID ONLY  |               |       |          |
| LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682... |               |       |          |
| PROPERTY ADDRESS   |               |       |          |
| 3635 SUN RIDGE DR  |               |       |          |
| OWNER  |               |       |          |
| WEINER MICHAEL D TRUSTEE et al.  |               |       |          |

**MAILING ADDRESS**

007595 SCH 5-DIGIT 84060 \*\*\*\*\*  
 WEINER MICHAEL D TRUSTEE et al.  
 3635 SUN RIDGE DR  
 PARK CITY, UT 84060-8829

**VALUE OF YOUR PROPERTY**

| PROPERTY TYPE                 | 2021 Market Value | 2021 Taxable Value | 2022 Market Value | 2022 Taxable Value |
|-------------------------------|-------------------|--------------------|-------------------|--------------------|
| NON-PRIMARY IMPROVED PROPERTY | N/A               | N/A                | N/A               | N/A                |
| PRIMARY IMPROVED PROPERTY     | 3,856,450         | 2,121,048          | 5,266,164         | 2,896,390          |
| <b>TOTAL PROPERTY VALUE</b>   | <b>3,856,450</b>  | <b>2,121,048</b>   | <b>5,266,164</b>  | <b>2,896,390</b>   |

| TAXING ENTITIES         | COMPARE          |                          | PROPOSED                              |                 |                  | CHANGES                        |                 | BE HEARD                         |                                   |         |   |
|-------------------------|------------------|--------------------------|---------------------------------------|-----------------|------------------|--------------------------------|-----------------|----------------------------------|-----------------------------------|---------|---|
|                         | 2021 TAXES       | 2022 IF NO INCREASE RATE | 2022 IF PROPOSED BUDGET APPROVED RATE | TAXABLE VALUE   | TAXES            | IF 2022 INCREASE CHANGE IN TAX | CHANGE IN %     | PUBLIC TRUTH-IN-TAXATION MEETING |                                   |         |   |
|                         |                  |                          |                                       |                 |                  |                                |                 | Date                             | Time                              | Place   |   |
| PC SCH DIST             | 5200.81          | 0.002006                 | 5810.16                               | 0.002156        | 2,896,390        | 6244.62                        | 434.46          | 7.50%                            | Aug-16                            | 6:00 PM | 2700 KEARNS BLVD<br>PARK CITY, UT 84060 |
| STATE BASIC SCHOOL LEVY | 3523.06          | 0.001401                 | 4057.85                               | 0.001652        | 2,896,390        | 4784.84                        | 726.99          | 17.90%                           |                                   |         |   |
| PARK CITY               | 4025.75          | 0.001392                 | 4031.77                               | 0.001392        | 2,896,390        | 4031.77                        | 0.00            | 0.00%                            |                                   |         |   |
| SUMMIT COUNTY           | 1431.71          | 0.000619                 | 1792.87                               | 0.000619        | 2,896,390        | 1792.87                        | 0.00            | 0.00%                            |                                   |         |   |
| PC FIRE                 | 1262.02          | 0.000443                 | 1283.10                               | 0.000443        | 2,896,390        | 1283.10                        | 0.00            | 0.00%                            |                                   |         |   |
| WEBER BASIN             | 279.98           | 0.000103                 | 298.33                                | 0.000167        | 2,896,390        | 483.70                         | 185.37          | 62.10%                           | Aug-4                             | 6:30 PM | 2837 E HWY 193<br>LAYTON, UT 84040      |
| LOCAL ASSESS/COLLECT    | 296.95           | 0.000104                 | 301.21                                | 0.000104        | 2,896,390        | 301.21                         | 0.00            | 0.00%                            |                                   |         |   |
| PC CHARTER SCHOOL LEVY  | 65.75            | 0.000021                 | 60.82                                 | 0.000021        | 2,896,390        | 60.82                          | 0.00            | 0.00%                            |                                   |         |   |
| MOSQUITO ABATEMENT      | 50.91            | 0.000018                 | 52.14                                 | 0.000018        | 2,896,390        | 52.14                          | 0.00            | 0.00%                            |                                   |         |   |
| MULTI COUNTY A & C      | 25.45            | 0.000010                 | 28.97                                 | 0.000015        | 2,896,390        | 43.45                          | 14.48           | 50.00%                           |                                   |         |   |
| <b>TOTALS</b>           | <b>16,162.39</b> | <b>0.006117</b>          | <b>17,717.22</b>                      | <b>0.006587</b> | <b>2,896,390</b> | <b>19,078.52</b>               | <b>1,361.30</b> | <b>7.70%</b>                     | <b>LAST PROPERTY REVIEW: 2018</b> |         |   |

**THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY**

**PROPERTY OWNERS:** If this parcel is your primary residence or you have a yearly lease with a domiciled Utah resident, your Property Type/Status should read "Primary Improved Property." Primary Improved Property is taxed at 55% of market value. If your Property Type/Status reads "Primary Improved Property" and this parcel is NOT your primary residence or a long-term residential rental with a yearly lease, you must notify the Summit County Assessor.

If you wish to appeal the market value and/or property type of your parcel, you may file an appeal application with the County Board of Equalization. Please note that only the market value as of January 1, 2022 and/or property type can be appealed to the Board of Equalization. **Submit supporting evidence for your estimation of market value when filing the application.**

For further information or to obtain an appeal application, please visit the Summit County website at [summitcounty.org/boe](http://summitcounty.org/boe) or call (435) 336-3019 from July 31 through September 15 from **8:00 AM to 5:00 PM, MDT**. Information is also available at the County Auditor's Office at 60 N Main, Suite #202, Coalville, UT 84017. **The appeal deadline is September 15, 2022 at 5:00 PM, MDT. All appeal applications and supporting evidence must be received prior to that time.**

Please report any change of address to the Summit County Recorder at (435) 336-3284. If this property has sold, please forward this notice to the new owner. Property Tax Notices will be mailed prior to November 1, 2022.

**THIS DOES NOT INCLUDE TAX CREDITS, CIRCUIT BREAKERS, OR ABATEMENTS**



# PROPERTY TAXATION INFORMATION

## GENERAL INFORMATION

Property taxes are one of the primary sources of funds for local governments, counties, school districts, cities, towns, and special agencies such as water and sewer districts. The state and federal government do not receive any revenue from your property taxes. Fire and police protection, schools, roads, and senior citizen programs are examples of local services funded by your property taxes.

## MARKET VS. TAXABLE VALUE

Property taxes are based upon the market value of your property on January 1<sup>st</sup> of the current year. Market value is determined by your County Assessor. As the market value of your property increases or decreases, your property tax may also increase or decrease.

*Market Value:* is the price your property would sell for if it were offered for a reasonable amount of time. This assumes that both the buyer and seller are unrelated, well-informed and under no pressure to buy or sell the property.

*Taxable Value:* is the value used to calculate taxes due on your property. A primary residence receives a 45 percent exemption from market value. A primary residence is any dwelling that is occupied for more than 183 consecutive days of the year. Each household may only have one primary residence. For most other classes of property the taxable value is the same as the market value.

## TAX RATES

Tax rates are set by the various governmental entities with the legal power to levy taxes. These governmental entities include counties; school districts; cities and towns; and special taxing districts, such as water and sewer districts and cemetery districts.

## WHAT IS A "NOTICE OF PROPERTY VALUATION AND TAX CHANGES"?

Utah State law requires that before taxes may be increased, your county must give notice to you of proposed changes. Two types of changes may take place: (1) the appraised market value of your property on January 1<sup>st</sup>, and (2) the proposed tax rate that property owners will pay. The law requires that notification be given in advance of the proposed tax increase and of the time and location of the budget meetings at which public input will be received. This is a notice of property valuation and tax change and not a tax bill.

DO NOT PAY ANY AMOUNT SHOWN ON THIS NOTICE.

## CURRENT AND PROPOSED PROPERTY TAXES

**Tax Last Year:** This is the amount of tax that you were charged last year by the County or the State Tax Commission. Centrally Assessed parcels are valued by and appealed directly to the Utah State Tax Commission prior to August 1, 2022. The actual tax that you paid may have been less if you received a tax credit based upon a disabled veteran's exemption, blind exemption, indigent abatement, or circuit breaker. Taxes on personal property, motor vehicles or special assessments are not included in these amounts.

**This Year's Tax if No Budget Change:** This is the amount of tax you will be charged if property tax revenues for each taxing entity are not increased. These amounts do not reflect any reduction for a disabled veteran's exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments.

**This Year's Tax if Proposed Budget is Passed:** This is the tax you will be charged if the property tax revenues requested by each entity are adopted. These amounts do not reflect any reduction for a disabled veteran's exemption, blind exemption, indigent abatement, or circuit breaker for which you may be eligible, or taxes on personal property, motor vehicles, or special assessments. You are encouraged to participate in the public meetings where these budgets are discussed. The locations and times for these budget meetings are listed on this notice.

## APPEALS

The *Notice of Property Valuation and Tax Changes* shows the value placed on your property by the County Assessor or the State Tax Commission. Centrally Assessed parcels are valued by and appealed directly to the Utah State Tax Commission prior to **August 1, 2022**. If you believe the value of your locally-assessed property is incorrect, contact your County Auditor within 45 days of the mailing of this notice or September 15, whichever is later. Your appeal must address the issue of market value, not the rate of tax. Evidence supporting your estimation of the market value must be included in the appeal. If you do not agree with the County Board of Equalization decision on locally-assessed parcels, you may appeal to the State Tax Commission. Appeals to the State Tax Commission must be filed with your County Auditor within 30 days after the final action of the County Board of Equalization.

## TAX RELIEF

There are tax relief programs for full time county resident's primary home. Vacant land does not qualify. To obtain information or to see if you qualify for any of the following programs, please contact the County Treasurer's Office. **Applications are due by September 1.**

- ◆ Active Duty Armed Forces Exemption (see UCA 59-2-1902)
- ◆ Disabled Veteran's Exemption (available to veterans with at least a 10% disability as a result of their service, or their unmarried surviving spouse and orphans) on primary residence and/or vehicle registration.
- ◆ Blind Exemption (available to the visually impaired and their surviving spouse and orphans) on primary residence and/or vehicle registration.
- ◆ Low Income Abatement (must be at least 65 years of age, or under age 65 and disabled or under extreme hardship based on annual income limitation.)
- ◆ Circuit Breaker (available to those age 66 or older, or for a widow or widower and based on an annual income limitation.)

## TAXES DUE

Taxes become delinquent if they are not paid by November 30, 2022.

**FOR QUESTIONS OR MORE INFORMATION VISIT [SUMMITCOUNTY.ORG](http://SUMMITCOUNTY.ORG) OR CONTACT COUNTY OFFICES BELOW**

Contact the COUNTY AUDITOR'S OFFICE regarding:

- ▶ Board of Equalization valuation appeals
  - ▶ Tax Rates
- 435-336-3019 OR [www.SummitCountyAuditor.org](http://www.SummitCountyAuditor.org)



Contact the COUNTY RECORDER'S OFFICE regarding:

- ▶ Ownership
  - ▶ Legal Descriptions
  - ▶ Mailing Addresses
- 435-336-3238 OR [www.SummitCounty.org/Recorder](http://www.SummitCounty.org/Recorder)



Contact the COUNTY TREASURER'S OFFICE regarding:

- ▶ Delinquent Taxes
  - ▶ Tax Payments
  - ▶ Tax Relief Programs
- 435-336-3267 OR [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)



Contact the COUNTY ASSESSOR'S OFFICE regarding:

- ▶ Property Value Information
- 435-336-3220 OR [www.SummitCountyAssessor.org](http://www.SummitCountyAssessor.org)





\*\*Holiday Closures November 10, 23-24\*\*

01010046830

| Account Number | Parcel Number | Tax Area | Acres | Property Address (If Applicable) |
|----------------|---------------|----------|-------|----------------------------------|
| 0476932        | VMCS-B        | 07       | 0.37  | 3635 SUN RIDGE DR                |

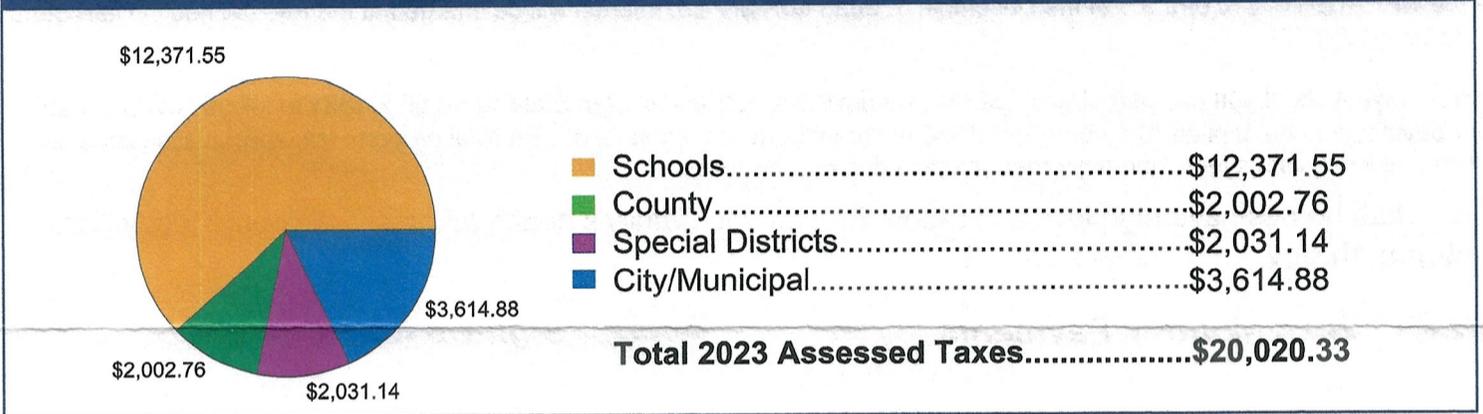
| Mailing Address  | Legal Description (May be Partial)   |
|--|--|
| 004683 ***** SCH 5-DIGIT 84060<br>WEINER MICHAEL D TRUSTEE et al.<br>3635 SUN RIDGE DR<br>PARK CITY, UT 84060-8829<br> | LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682 2628-734 MICHAEL D WEINER AND SHARON A WEINER TRUSTEES OF THE WEINER LIVING TRUST DATED JULY 27 2000 2628-734; |

| Property Valuation  |             | Property Tax Summary    |                    |
|---|-------------|-------------------------|--------------------|
|   | <b>2023</b> | 2023 Property Taxes     | \$20,020.33        |
| <b>Market Value:</b>  | \$6,456,296 | Past Due Taxes          | \$0.00             |
| <b>Taxable Value:</b>   | \$3,550,963 | Special Assessments     | \$0.00             |
| <b>Primary Residence Property is taxed at 55% of Market Value</b> |             | Tax Relief Adjustments  | (\$0.00)           |
| <b>Non-Primary Property is taxed at 100% of Market Value</b>      |             | Pre-Payments Made       | (\$0.00)           |
|   |             | <b>Total Taxes Due:</b> | <b>\$20,020.33</b> |

**Form R**

– See back for more detail –

See Where Your Tax Dollars Go



**How to Pay Your Taxes**

| ✓ Online  | ✓ Phone  | ✓ Mail   | ✓ In Person   |
|---|--|--|---|
| <p><a href="http://SummitCountyTreasurer.org">SummitCountyTreasurer.org</a></p> <ul style="list-style-type: none"> <li>E-Check - FREE</li> <li>Credit/Debit Cards – 2.65% fee (min \$1.50)</li> </ul> | <p><b>(435) 214-7550</b></p> <p>E-Check - FREE<br/>Credit/Debit Cards – 2.65% fee (min \$1.50)</p> | <p><b>Postmark by November 30, 2023 to avoid penalty</b></p> <p>Mail to:<br/>Summit County Treasurer<br/>PO Box 26548<br/>Salt Lake City, UT 84126</p> | <p><b>3 Locations:</b></p> <ul style="list-style-type: none"> <li>Treasurer's Office in Coalville: 60 N. Main St. (Drop Box at South Entrance)</li> <li>Park City DMV: 1885 W. Ute Blvd. (Lower Entrance)</li> <li>Kamas DMV: 110 N. Main St. (Office Closed Tues &amp; Fri. Drop Box on Parking Lot Side)</li> </ul> |

**Return This Portion with Payment**    **Make check payable to "Summit County Treasurer"**    **OR**    **Pay Online with Free E-Check**  
 Do not staple, tape, or clip your check to this stub.    [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)



**DUE DATE:**  
**NOVEMBER 30, 2023**

**Account Number:** 0476932  
**Parcel Number:** VMCS-B

**Amount Due**    \$20,020.33

WEINER MICHAEL D TRUSTEE et al.  
3635 SUN RIDGE DR  
PARK CITY, UT 84060-8829

Use enclosed envelope or mail to:  
Summit County Treasurer  
PO Box 26548  
Salt Lake City, UT 84126-0548

| Service Provider                | Tax Rate           | Tax Amount         | Property Tax Totals     |                    |
|---------------------------------|--------------------|--------------------|-------------------------|--------------------|
| PARK CITY MUNICIPAL             | 0.001018           | \$3,614.88         | 2023 Property Tax       | \$20,020.33        |
| SUMMIT COUNTY GENERAL FUND      | 0.000482           | \$1,711.58         |                         |                    |
| STATE ASSESS & COLLECT LEVY     | 0.000015           | \$53.26            | Past Due Taxes          | \$0.00             |
| LOCAL ASSESS & COLLECT LEVY     | 0.000082           | \$291.18           |                         |                    |
| WEBER BASIN WATER CONSERVANCY   | 0.000200           | \$710.19           | Special Assessments     |                    |
| PARK CITY FIRE DISTRICT         | 0.000343           | \$1,217.98         |                         |                    |
| MOSQUITO ABATEMENT              | 0.000014           | \$49.71            |                         |                    |
| PARK CITY SCHOOL DISTRICT       | 0.002063           | \$7,325.64         |                         |                    |
| STATE BASIC SCHOOL LEVY         | 0.001406           | \$4,992.65         |                         |                    |
| CHARTER SCHOOL LEVY - PARK CITY | 0.000015           | \$53.26            |                         |                    |
|                                 | 0.005638           |                    |                         |                    |
|                                 |                    |                    |                         |                    |
| Property Type                   |                    |                    | Reductions in Taxes Due |                    |
|                                 | Market Value       | Taxable Value      | Circuit Breaker Relief  |                    |
| PrimaryLand                     | \$1,300,000        | \$715,000          | County Relief           |                    |
| PrimaryBuilding                 | \$5,156,296        | \$2,835,963        | Disabled Veteran        |                    |
|                                 |                    |                    | Blind Exemption         |                    |
|                                 |                    |                    | Active Duty Relief      |                    |
|                                 |                    |                    | Prepaid Taxes           | (\$0.00)           |
| <b>Total Property Value</b>     | <b>\$6,456,296</b> | <b>\$3,550,963</b> | <b>Total Taxes Due</b>  | <b>\$20,020.33</b> |

**Property value reappraisal.** The value of your property may be reviewed in 2024, as required by Utah State Code 59-2-303.

**Late 2023 payments and delinquencies.** Payments made after November 30, 2023, through January 31, 2024, must include a penalty of 1% or \$10.00 whichever is GREATER for EACH parcel. If the payment is made after January 31, 2024 the penalty will be the GREATER of \$10 or 2.5% of the December 1, 2023 tax balance. Interest will be charged at the rate defined in Utah State Code 59-2-1331.

**Partial payments.** If you pay part of your tax bill, you have the right under Utah State Code 59-2-1331 to tell us how you want your payments to be applied. You can allocate the payment between amounts due for total property tax, special assessments, delinquent local district fees, and any other amounts due on this notice.

**1 in 3 Utah homes have high levels of radon. Protect your family's health and test your home today. Visit [Radon.utah.gov](http://Radon.utah.gov) to purchase a test kit.**

➔ **2024 Monthly Payments**

✓ **Auto Payments:** Set up or change monthly withdrawals from your bank account or credit card. (Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Manage Automatic Payments.")

✓ **Printed Coupons:** Print your own coupons by visiting [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org). (Choose "2024 Prepayment Coupons.")

➔ **Sign Up for E-Notices**

Get next year's Tax Notices electronically! Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Email My Tax Bill."



➔ **Property Tax Relief**

Summit County offers six different tax relief programs for county residents in their primary homes. These programs are created by the State of Utah and administered by Summit County. To find more information and the application, visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org) and choose "Property Tax Relief."

| Age & Income Based Relief                            | County Hardship  | Disabled Veteran Exemption                   | Active Duty Military                                       | Blind Exemption   | CB75+ Deferral  |
|--|--|--|--|---|---|
| For residents over age 65 with income under \$38,369 | For those in extreme hardship or disabled with income under \$46,043 | For veterans with at least 10% VA disability | For those deployed outside of Utah for 200+ days last year | For legally blind homeowners or surviving spouse/orphan | For residents aged 75+ with limited income and assets |

● **Contact Us**

Phone  
(435) 336-3038

Email  
[Treasurer@SummitCounty.org](mailto:Treasurer@SummitCounty.org)

Online  
[www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

● **Address Change**

Change your address online at [www.SummitCounty.org/Recorder](http://www.SummitCounty.org/Recorder)

Find the **Address Change Form**

Or call (435) 336-3238

● **Budget Hearings**

Budget hearing information for all taxing authorities in Summit County (cities & towns, school districts, special service districts, etc.) can be found online.

Visit [www.SummitCountyTreasurer.org](http://www.SummitCountyTreasurer.org)

# 2024 NOTICE OF PROPERTY VALUATION AND TAX CHANGES



**Summit County Auditor**  
**Cindy M. Keyes**  
 60 North Main  
 PO Box 128  
 Coalville, UT 84017  
 435-336-3019

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE

| ACCOUNT NUMBER   | PARCEL NUMBER | ACRES | TAX AREA |
|--|---------------|-------|----------|
| 0476932  | VMCS-B        | 0.37  | 07       |
| PARTIAL LEGAL DESCRIPTION – FOR TAX ID ONLY  |               |       |          |
| LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682... |               |       |          |
| PROPERTY ADDRESS   |               |       |          |
| 3635 SUN RIDGE DR  |               |       |          |
| OWNER  |               |       |          |
| WEINER MICHAEL D TRUSTEE et al.  |               |       |          |

| MAILING ADDRESS   |
|---|
| 007886 SCH 5-DIGIT 84060 *****<br><b>WEINER MICHAEL D TRUSTEE et al.</b><br>3635 SUN RIDGE DR<br>PARK CITY, UT 84060-8829<br> |

| VALUE OF YOUR PROPERTY        |                   |                    |                   |                    |   |
|-------------------------------|-------------------|--------------------|-------------------|--------------------|---|
| PROPERTY TYPE                 | 2023 Market Value | 2023 Taxable Value | 2024 Market Value | 2024 Taxable Value | Notes   |
| NON-PRIMARY IMPROVED PROPERTY | N/A               | N/A                | 6,001,328         | 6,001,328          | <b>Primary Property</b><br>Full-time residential dwelling. Taxed at 55% of market value.<br><br><b>Non-Primary Property</b><br>Taxed at 100% of the market value.<br><br><b>Greenbelt Property</b><br>Active agriculture use. |
| PRIMARY IMPROVED PROPERTY     | 6,456,296         | 3,550,963          | N/A               | N/A                |   |
| <b>TOTAL PROPERTY VALUE</b>   | 6,456,296         | 3,550,963          | 6,001,328         | 6,001,328          |   |

| TAXING ENTITIES             | PROPOSED        |                    |                        |                 |           | CHANGES                                |        | PUBLIC HEARINGS FOR TAX INCREASE  |       |       |
|-----------------------------|-----------------|--------------------|------------------------|-----------------|-----------|--|--------|---|-------|-------|
|                             | 2023            | 2024               |                        |                 |           | Changes If Proposed Budget Is Approved |        | Date  | Time  | Place |
|                             | Taxes Last Year | No Budget Increase | Proposed Budget Amount |                 | Amount    | Percent                                |        |   |       |       |
| Tax Amount (\$)             | Tax Rate        | Tax Amount (\$)    | Tax Rate               | Tax Amount (\$) | Amount    | Percent                                | Date   | Time  | Place |       |
| PARK CITY SCHOOL            | 7325.64         | 0.002106           | 12638.80               | 0.002326        | 13959.09  | 1320.29                                | 10.40% | Aug 20 6:00 PM 2700 Kearns Blvd Park City<br><br><br><br><br><br><br><br><br><br>Hearing was Dec 2023 |       |       |
| STATE BASIC SCHOOL LEVY     | 4992.65         | 0.001408           | 8449.87                | 0.001408        | 8449.87   | 0.00                                   | 0.00%  |   |       |       |
| PARK CITY MUNICIPAL         | 3614.88         | 0.000959           | 5755.27                | 0.000959        | 5755.27   | 0.00                                   | 0.00%  |   |       |       |
| SUMMIT COUNTY GENERAL FUND  | 1711.56         | 0.000491           | 2946.65                | 0.000491        | 2946.65   | 0.00                                   | 0.00%  |   |       |       |
| PARK CITY FIRE DISTRICT     | 1217.98         | 0.000350           | 2100.46                | 0.000350        | 2100.46   | 0.00                                   | 0.00%  |   |       |       |
| WEBER BASIN WATER           | 710.19          | 0.000196           | 1176.26                | 0.000196        | 1176.26   | 0.00                                   | 0.00%  |   |       |       |
| LOCAL ASSESS & COLLECT LEVY | 291.20          | 0.000084           | 504.12                 | 0.000114        | 684.16    | 180.04                                 | 35.70% |   |       |       |
| CHARTER SCHOOL PARK CITY    | 53.26           | 0.000022           | 132.03                 | 0.000022        | 132.03    | 0.00                                   | 0.00%  |   |       |       |
| STATE ASSESS & COLLECT LEVY | 53.26           | 0.000015           | 90.02                  | 0.000015        | 90.02     | 0.00                                   | 0.00%  |   |       |       |
| MOSQUITO ABATEMENT          | 49.71           | 0.000014           | 84.02                  | 0.000014        | 84.02     | 0.00                                   | 0.00%  |   |       |       |
| <b>TOTALS</b>               | 20,020.33       | 0.005645           | 33,877.50              | 0.005895        | 35,377.83 | 1,500.33                               | 4.40%  | LAST PROPERTY REVIEW: 2023  |       |       |

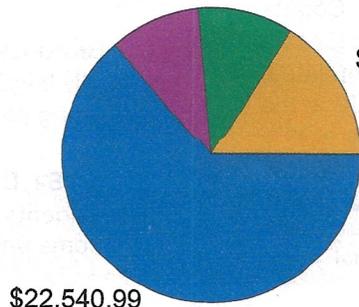
THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY

See Where Your Tax Dollars Go

\$3,450.76

\$3,630.81

\$5,755.27



- City..... \$5,755.27
- County..... \$3,630.81
- Special Districts..... \$3,450.76
- School..... \$22,540.99

**Total 2024 Assessed Taxes.....\$35,377.83**

\*If property is in an unincorporated area, services are provided by Summit County

01010078866



09327

\$22,540.99

THIS DOES NOT INCLUDE TAX RELIEF ABATEMENTS, PREPAYMENTS OR SPECIAL ASSESSMENTS

**THIS STATEMENT IS NOT A BILL - IT IS A NOTICE OF PROPERTY VALUATION  
A TAX BILL WILL BE SENT BY THE SUMMIT COUNTY TREASURER IN OCTOBER**

This valuation notice shows the value placed on your property by the County Assessor as of January 1, 2024 based on market values in 2023. If you believe the market value of your property is incorrect, please submit an appeal to the County Board of Equalization within 45 days of the mailing of this notice or by **September 16, 2024**, whichever is later. For further information and to obtain an appeal application, visit [summitcounty.info/boe](http://summitcounty.info/boe) or call (435) 336-3019 from July 31 through September 16. Information is also available at the County Auditor's Office at 60 N Main, Suite 202, Coalville, UT 84017. **The appeal deadline is September 16, 2024.** All appeal applications and supporting evidence must be received prior to that time. Centrally Assessed Parcels must be appealed through the Utah State Tax Commission. For more information on appealing state centrally assessed parcels, please visit: [summitcounty.info/utstatetax](http://summitcounty.info/utstatetax).

**TO FILE AN APPEAL, VISIT [SUMMITCOUNTY.INFO/BOE](http://SUMMITCOUNTY.INFO/BOE)  
DEADLINE TO FILE AN APPEAL IS SEPTEMBER 16, 2024**

**PAYMENT + COLLECTION:** Property taxes are due **December 2, 2024**. Visit [SummitCountyTreasurer.org](http://SummitCountyTreasurer.org) to sign up for e-notification. Bills will be mailed by **November 1, 2024**. Taxes can be paid online, by mail, or in person. Late payments will be charged penalties and interest. Properties that are 5 years delinquent are subject to tax sale in May each year. Please visit [summitcountytreasurer.org](http://summitcountytreasurer.org) or contact the Treasurer's Office at 435-336-3038 or [treasurer@summitcounty.org](mailto:treasurer@summitcounty.org) for more detailed information.

**EXPLANATIONS FOR COLUMN HEADINGS ON FRONT**

- Taxes Last Year:** Amount of property tax you were charged last year.
- Tax This Year If NO Budget Increase:** Amount of property tax you will be charged if the taxing entity DOES NOT change its budgeted rate.
- Tax This Year If Proposed Budget Is Approved:** Amount of property tax you will be charged if the taxing entity DOES change its budgeted rate.
- Change In Tax If Approved:** Dollar change if this year's proposed budget is approved.
- Change In Percent If Approved:** Percentage change if this year's budget is approved.
- Public Hearings for Tax Increase:** If an entity proposed to increase the tax rate above the state certified rate, it must hold a public meeting to obtain public input. You are encouraged to participate in these meetings, as these proposals impact your tax rate.

**ABOUT PROPERTY TAXES:** Property taxes are a primary source of funds for local governments. The federal government does not receive the revenue from your property taxes. Local property taxes fund organizations that provide services for our communities: fire and police protection, schools, roads, libraries, water, trash collection, recreation, and more. Each taxing entity's governing body sets its own tax rate based on its budgetary needs. Your specific taxing entities are listed on the front of this notice. *To obtain information about budgets, taxes, or services provided by the various taxing entities, contact each entity directly. Contact information for each entity can be found by scanning the QR code above or by going to [summitcounty.info/propertytaxes](http://summitcounty.info/propertytaxes).*

**MARKET v. TAXABLE VALUE:** Property taxes are based upon the market value of your property on January 1st of the current year. Market value is determined by the County Assessor. **MARKET VALUE** is the price your property would sell for if it were offered for sale for a reasonable amount of time. This assumes that both the buyer and seller are unrelated, well-informed, and under no pressure to buy or sell the property. **TAXABLE VALUE** is the value used to calculate taxes due on your property. A primary residence receives a 45% exemption from the market value **ONLY IF** a Primary Residence Application is on file with the County Assessor [UCA 59-2-103.5(8)]. A primary residence is any dwelling that is occupied more than 183 consecutive days of the year by a domiciled Utah Resident. Each household may only claim one primary residence in the State of Utah. For most other classes of property, the taxable value is the same as the market value.

**TAXABLE VALUE x TAX RATE = PROPERTY TAX**

**Summit County Taxpayers:  
Do you have questions about  
your property taxes?**

Learn how each county office can meet your needs by scanning the QR code below OR by calling **435-336-3223**.



**SCAN ME**

**PROPERTY TAX RELIEF  
File by September 1, 2024**

Summit County offers six different tax relief programs for county residents in their primary homes. To apply, visit [summitcountytreasurer.org](http://summitcountytreasurer.org) and choose "Get Tax Relief"

**Age & Income Based**

For residents over the age of 66 with income under \$40,840.

**County Hardship**

For those in extreme hardship or disabled with income under \$49,008.

**Disabled Veteran Exemption**

For Veterans with at least 10% VA disability.

**Active Duty Military**

For those deployed outside of Utah for 200+ days last year.

**Blind Exemption**

For legally blind homeowners or surviving spouse/orphan.

**75+ Deferral**

For residents aged 75+ with income under \$81,680.

# 2025 NOTICE OF PROPERTY VALUATION AND TAX CHANGES



**Summit County Auditor**  
**Cindy M. Keyes**  
 60 North Main  
 PO Box 128  
 Coalville, UT 84017  
 435-336-3019

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE

| ACCOUNT NUMBER   | PARCEL NUMBER | ACRES | TAX AREA |
|--|---------------|-------|----------|
| 0476932  | VMCS-B        | 0.37  | 07       |
| PARTIAL LEGAL DESCRIPTION – FOR TAX ID ONLY  |               |       |          |
| LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682... |               |       |          |
| PROPERTY ADDRESS   |               |       |          |
| 3635 SUN RIDGE DR  |               |       |          |
| OWNER  |               |       |          |
| WEINER MICHAEL D TRUSTEE et al.  |               |       |          |

### MAILING ADDRESS

008023  
 0476932  
**WEINER MICHAEL D TRUSTEE et al.**  
**3635 SUN RIDGE DR**  
**PARK CITY, UT 84060-8829**

### VALUE OF YOUR PROPERTY

| PROPERTY TYPE                 | 2024 Market Value | 2024 Taxable Value | 2025 Market Value | 2025 Taxable Value | Primary Property<br>Full-time residential dwelling. Taxed at 55% of market value. |
|-------------------------------|-------------------|--------------------|-------------------|--------------------|---|
| NON-PRIMARY IMPROVED PROPERTY | 6,001,328         | 6,001,328          | 6,215,281         | 6,215,281          | Non-Primary Property<br>Taxed at 100% of the market value.                        |
| <b>TOTAL PROPERTY VALUE</b>   | <b>6,001,328</b>  | <b>6,001,328</b>   | <b>6,215,281</b>  | <b>6,215,281</b>   | Greenbelt Property<br>Active agriculture use.                                     |

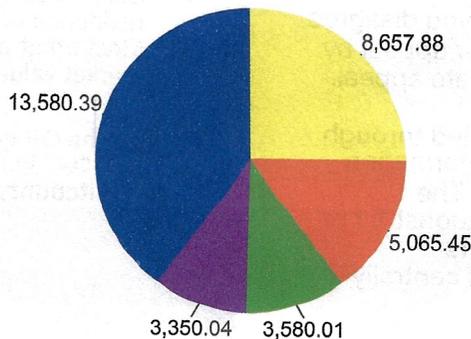


| TAXING ENTITIES              | PROPOSED        |            |                    |            |                        |            | CHANGES                                |         | PUBLIC HEARINGS FOR TAX INCREASE |      |       |                            |
|------------------------------|-----------------|------------|--------------------|------------|------------------------|------------|--|---------|----------------------------------|------|-------|----------------------------|
|                              | 2024            |            | 2025               |            | 2025                   |            | Changes If Proposed Budget Is Approved |         | Date                             | Time | Place | \$ Increase                |
|                              | Taxes Last Year |            | No Budget Increase |            | Proposed Budget Amount |            | Amount                                 |         |                                  |      |       |                            |
|                              | Tax Rate        | Tax Amount | Tax Rate           | Tax Amount | Tax Rate               | Tax Amount | Amount                                 | Percent |                                  |      |       |                            |
| PARK CITY SCHOOL             | 0.002186        | 12788.83   | 0.002032           | 12629.45   | 0.002032               | 12629.45   | 0.00                                   | 0.00%   | Hearing was Aug 2024             |      |       |                            |
| STATE BASIC SCHOOL LEVY      | 0.001408        | 8449.87    | 0.001379           | 8570.87    | 0.001379               | 8570.87    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| PARK CITY MUNICIPAL          | 0.000542        | 3252.72    | 0.000497           | 3088.99    | 0.000497               | 3088.99    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| SUMMIT COUNTY GENERAL FUND   | 0.000400        | 2400.53    | 0.000382           | 2374.24    | 0.000382               | 2374.24    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| PARK CITY FIRE DISTRICT      | 0.000350        | 2100.47    | 0.000335           | 2082.12    | 0.000335               | 2082.12    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| PCMC VOTER APPROVED BONDS    | 0.000417        | 2502.55    | 0.000318           | 1976.46    | 0.000318               | 1976.46    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| WEBER BASIN WATER            | 0.000196        | 1176.26    | 0.000191           | 1187.12    | 0.000191               | 1187.12    | 0.00                                   | 0.00%   |                                  |      |       |                            |
| PCSD VOTER APPROVED BONDS    | 0.000140        | 840.19     | 0.000132           | 820.42     | 0.000132               | 820.42     | 0.00                                   | 0.00%   |                                  |      |       |                            |
| COUNTY ASSESS & COLLECT LEVY | 0.000114        | 684.15     | 0.000109           | 677.47     | 0.000109               | 677.47     | 0.00                                   | 0.00%   |                                  |      |       |                            |
| SC VOTER APPROVED BONDS      | 0.000091        | 546.12     | 0.000085           | 528.30     | 0.000085               | 528.30     | 0.00                                   | 0.00%   |                                  |      |       |                            |
| CHARTER SCHOOL PARK CITY     | 0.000022        | 132.03     | 0.000021           | 130.52     | 0.000021               | 130.52     | 0.00                                   | 0.00%   |                                  |      |       |                            |
| STATE ASSESS & COLLECT LEVY  | 0.000015        | 90.02      | 0.000014           | 87.01      | 0.000014               | 87.01      | 0.00                                   | 0.00%   |                                  |      |       |                            |
| MOSQUITO ABATEMENT           | 0.000014        | 84.02      | 0.000013           | 80.80      | 0.000013               | 80.80      | 0.00                                   | 0.00%   |                                  |      |       |                            |
| <b>TOTALS</b>                |                 | 35,047.76  | 0.005508           | 34,233.77  | 0.005508               | 34,233.77  | 0.00                                   | 0.00%   |                                  |      |       | LAST PROPERTY REVIEW: 2023 |

THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY

See Where Your Tax Dollars Go

The Summit County Treasurer collects property taxes and distributes them to your taxing entities listed above. These taxing entities provide important services like fire and police, schools, roads, libraries, utilities, and recreation. Each taxing entity sets its own tax-rate based on its budget. Let your voice be heard at their public hearings listed above.



**Total 2025 Assessed Taxes.....\$34,233.77**

\*If property is in an unincorporated area, services are provided by Summit County

**THIS IS NOT A BILL.** Tax bills are mailed by October 31st and due December 1, 2025. Late payments incur penalties and interest. Properties delinquent for 5 years are subject to May tax sales. There are several ways to pay your bill with the Treasurer's Office:

- **Pay Online:** [summitcountytreasurer.gov](http://summitcountytreasurer.gov)
- **Pay In-Person:** 60 North Main Street, Coalville, UT 84017
- **Pay By Mail:** Attn: Treasurer; PO Box 128, Coalville, UT 84017

Questions? Call 435-336-3038 or email [treasurer@summitcountyutah.gov](mailto:treasurer@summitcountyutah.gov).

**Notice of Property Valuation and Tax Changes**

**Why am I receiving this notice?**

- To explain how your tax dollars are shared among your local government taxing entities.
- To show how your property is classified and valued, and to inform you of your right to appeal by **September 15, 2025**. To compare last year's and current year's values, tax rates, and tax dollars.
- To notify you of any proposed tax increases and your right to attend that taxing entity's public budget hearing.

**What is NOT included in this notice?**

- Tax Relief Credits/Abatements
- Prepayments
- Delinquent Taxes Owed
- Special Assessments

**Appeal Information - Deadline is SEPTEMBER 15, 2025**

This notice shows your property's assessed value as of January 1, 2025; appeal to the Board of Equalization by **September 15, 2025**, if you disagree with the market value.

- How do I appeal? Access forms at [summitcounty.info/boe](http://summitcounty.info/boe) and submit via email, mail or in person. For help call 435-336-3019.
- Appeals can be filed from July 31st through September 15, 2025. All appeal applications and supporting evidence must be received on or prior to **September 15, 2025** or within 45 days of the mailing date of this notice.
- **Prior year appeals do not carry over.** If you disagree with this year's value, you must file a new appeal by the deadline. Each year requires a separate appeal.

**Centrally Assessed** parcels must be appealed through the Utah State Tax Commission. For more information please visit: [summitcounty.info/utstatetax](http://summitcounty.info/utstatetax). The Centrally Assessed deadline is the later of August 1st or within 90 days after the commission sends its assessment notice to the owner/operator of centrally assessed property.

**Contacts for Taxing Entities, Public Budget Hearings, and Additional Property Information**

To learn about public budget hearings, taxes, or services from local taxing entities, scan the QR code or visit: [summitcounty.info/propertytaxes](http://summitcounty.info/propertytaxes).



Want to receive your Tax Notice by Email? Visit [summitcountytreasurer.org](http://summitcountytreasurer.org) and select "Email My Tax Bill".

**Property Tax Relief - File by September 1, 2025**

Summit County provides six property tax relief programs for primary residences. Apply online at [summitcountytreasurer.org](http://summitcountytreasurer.org) under "Get Tax Relief."

**Age & Income Based**  
For residents over the age of 66 with income under \$42,623.

**County Hardship**  
For those in extreme hardship or disabled with income under \$51,148.

**Disabled Veteran Exemption**  
For Veterans with at least 10% VA disability.

**Active Duty Military**  
For those deployed outside of Utah for 200+ days last year.

**Blind Exemption**  
For legally blind homeowners or surviving spouse/orphan.

**75+ Deferral**  
For residents aged 75+ with income under \$85,246.

*If you are 75 years old or older and this property is your primary residence, you may be eligible to defer payment of this property tax.*

**PRIMARY HOME DISCOUNT**

- **Do you live here?** County residents can get up to a 45% discount on their property tax—but only if an application is on file with the County Assessor.
- Renters may qualify if they are Utah residents and live in the home for more than 183 consecutive days.
- Each household may only claim one primary residence in Utah.
- Most other property types are taxed at full market value.



Scan the QR code and look for "Assessor" to learn more or visit [summitcountyassessor.org](http://summitcountyassessor.org).



**Taxable Value x Tax Rate = Property Tax**



Assessor  
60 North Main  
Coalville, UT 84017  
summitcountyassessor.org

TO: Summit County Council

FROM: Stephanie Poll, Summit County Assessor

DATE: 27 August 2025

RE: Consideration of Discretionary Tax Abatement – Parcel: VMCS-B

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## Appeal Procedure

The law puts the responsibility on property owners to file a property tax appeal each year by the statutory deadline for that year. Counties mail the Notices of Valuation by the end of July to the address of record with information on how to file an appeal with the County Board of Equalization. Every year the deadline to file an appeal to the county board of Equalization is 15 September, or the next business day if the 15<sup>th</sup> falls on a weekend. See Utah Code 59-2-1004. Summit County extends this deadline for the Primary Residential Exemption application to 30 November of each year per Summit County Ordinance 787-A.

## Statement of Facts

- 1) The owner applied for the primary exemption in October of 2021
- 2) The exemption was removed for 2024 due to a state tax commission audit list and an application for the residential exemption was mailed. There are two different Michael D Weiner's in the County. Both properties were audited, and the exemption was removed. One responded to the audit, but Mr. Michael Daniel Weiner did not.
- 3) The tax disclosure notice reflected non-primary, attached
- 4) The tax bill reflected non-primary, attached
- 5) Owner calls in July 2025 stating that the exemption should have never been removed

## Staff Recommendation

The Assessor's office followed County Ordinance 787-A under 1-12B-3: Application G: Audits 1. Audits Prior to May 22<sup>nd</sup>.

*Where the County Assessor determines, prior to May 22<sup>nd</sup> (the date on which the assessment roll closes), that sufficient evidence exists that a property no longer qualifies for the Primary Residence tax exemption, he/she shall make necessary changes to the tax roll prior to May 22<sup>nd</sup> of each year. The County Assessor will send a courtesy notice to the owner notifying them that the Primary Residence tax exemption has been removed from their property. A new application as required under Section 1-12B-3(A) along with instructions will be included.*

The UTC provides a bi-annual report listing those taxpayers who mark on their income tax return that this is not their primary residence. While there was no county error, there were two taxpayers with the same first and last name and as luck would have it the same middle initial. The Assessor's office remains neutral as both were audited and only one responded to 3 notices.



Assessor  
60 North Main  
Coalville, UT 84017  
summitcountyassessor.org

## Refund Calculation

*Difference in Primary and Non-Primary Taxes for Tax Year 2024 would be: \$15,771.49*

## State Standard of Practice

Utah Standards of Practice, Standard 3, adopted by the Utah Property Tax Division has these guidelines related to such discretionary abatements: *When considering a discretionary adjustment under Section 59-2-1374, it is the responsibility of the county legislative body to weight the best interests of the individual, the state, and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and higher tax rate for everyone else in a taxing entity.*

# 2024 NOTICE OF PROPERTY VALUATION AND TAX CHANGES



**Summit County Auditor**  
**Cindy M. Keyes**  
 60 North Main  
 PO Box 128  
 Coalville, UT 84017  
 435-336-3019

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE

| ACCOUNT NUMBER | PARCEL NUMBER | ACRES | TAX AREA |
|----------------|---------------|-------|----------|
| 0476932        | VMCS-B        | 0.37  | 07       |

**PARTIAL LEGAL DESCRIPTION – FOR TAX ID ONLY**

LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682...

**MAILING ADDRESS**

007886 SCH 5-DIGIT 84060 \*\*\*\*\*  
**WEINER MICHAEL D TRUSTEE et al.**  
 3635 SUN RIDGE DR  
 PARK CITY, UT 84060-8829

**PROPERTY ADDRESS**

3635 SUN RIDGE DR

**OWNER**

WEINER MICHAEL D TRUSTEE et al.

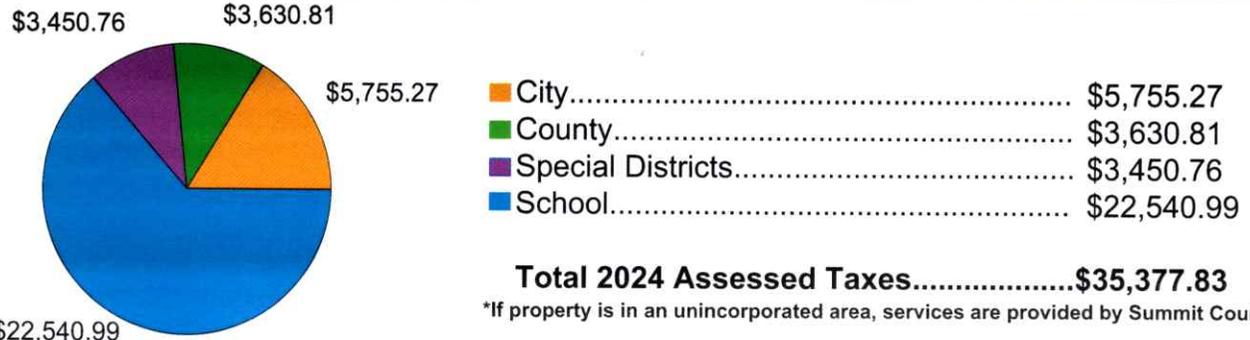
**VALUE OF YOUR PROPERTY**

| PROPERTY TYPE                 | 2023 Market Value | 2023 Taxable Value | 2024 Market Value | 2024 Taxable Value |  |
|-------------------------------|-------------------|--------------------|-------------------|--------------------|--|
| NON-PRIMARY IMPROVED PROPERTY | N/A               | N/A                | 6,001,328         | 6,001,328          | Primary Property<br>Full-time residential dwelling. Taxed at 55% of market value.<br><br>Non-Primary Property<br>Taxed at 100% of the market value.<br><br>Greenbelt Property<br>Active agriculture use. |
| PRIMARY IMPROVED PROPERTY     | 6,456,296         | 3,550,963          | N/A               | N/A                |  |
| <b>TOTAL PROPERTY VALUE</b>   | 6,456,296         | 3,550,963          | 6,001,328         | 6,001,328          |  |

| TAXING ENTITIES             | PROPOSED        |                    |                        |          |                 | CHANGES                                |        | PUBLIC HEARINGS FOR TAX INCREASE |         |                               |
|-----------------------------|-----------------|--------------------|------------------------|----------|-----------------|--|--------|----------------------------------|---------|-------------------------------|
|                             | 2023            | 2024               |                        | 2024     |                 | Changes If Proposed Budget Is Approved |        | Date                             | Time    | Place                         |
|                             | Taxes Last Year | No Budget Increase | Proposed Budget Amount | Amount   | Percent         |  |        |                                  |         |                               |
|                             | Tax Amount (\$) | Tax Rate           | Tax Amount (\$)        | Tax Rate | Tax Amount (\$) |  |        |                                  |         |                               |
| PARK CITY SCHOOL            | 7325.64         | 0.002106           | 12638.80               | 0.002326 | 13959.09        | 1320.29                                | 10.40% | Aug 20                           | 6:00 PM | 2700 Kearns Blvd<br>Park City |
| STATE BASIC SCHOOL LEVY     | 4992.65         | 0.001408           | 8449.87                | 0.001408 | 8449.87         | 0.00                                   | 0.00%  |                                  |         |                               |
| PARK CITY MUNICIPAL         | 3614.88         | 0.000959           | 5755.27                | 0.000959 | 5755.27         | 0.00                                   | 0.00%  |                                  |         |                               |
| SUMMIT COUNTY GENERAL FUND  | 1711.56         | 0.000491           | 2946.65                | 0.000491 | 2946.65         | 0.00                                   | 0.00%  |                                  |         |                               |
| PARK CITY FIRE DISTRICT     | 1217.98         | 0.000350           | 2100.46                | 0.000350 | 2100.46         | 0.00                                   | 0.00%  |                                  |         |                               |
| WEBER BASIN WATER           | 710.19          | 0.000196           | 1176.26                | 0.000196 | 1176.26         | 0.00                                   | 0.00%  |                                  |         |                               |
| LOCAL ASSESS & COLLECT LEVY | 291.20          | 0.000084           | 504.12                 | 0.000114 | 684.16          | 180.04                                 | 35.70% |                                  |         | Hearing was Dec 2023          |
| CHARTER SCHOOL PARK CITY    | 53.26           | 0.000022           | 132.03                 | 0.000022 | 132.03          | 0.00                                   | 0.00%  |                                  |         |                               |
| STATE ASSESS & COLLECT LEVY | 53.26           | 0.000015           | 90.02                  | 0.000015 | 90.02           | 0.00                                   | 0.00%  |                                  |         |                               |
| MOSQUITO ABATEMENT          | 49.71           | 0.000014           | 84.02                  | 0.000014 | 84.02           | 0.00                                   | 0.00%  |                                  |         |                               |
| <b>TOTALS</b>               | 20,020.33       | 0.005645           | 33,877.50              | 0.005895 | 35,377.83       | 1,500.33                               | 4.40%  | LAST PROPERTY REVIEW: 2023       |         |                               |

THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY

See Where Your Tax Dollars Go



01010078866  
  
 09327

THIS DOES NOT INCLUDE TAX RELIEF ABATEMENTS, PREPAYMENTS OR SPECIAL ASSESSMENTS

**Summit County Treasurer**  
Corrie Forsling

60 N Main St P.O. Box 128  
Coalville, UT 84017-0128  
(435) 336-3038  
treasurer@summitcountyutah.gov



**2024 Property Tax Notice**

**Taxes Due**   
**December 2, 2024**

\*\*Holiday Closures November 11, 28-29\*\*

| Account Number  | Parcel Number | Tax Area   | Acres | Property Address (If Applicable) |
|---|---------------|--|-------|----------------------------------|
| 0476932   | VMCS-B        | 07   | 0.37  | 3635 SUN RIDGE DR                |
| Mailing Address   |               | Legal Description (May be Partial)   |       |                                  |
| 004761<br>0476932<br>WEINER MICHAEL D TRUSTEE et al.<br>3635 SUN RIDGE DR<br>PARK CITY, UT 84060-8829               |               | LOT B VMCS REPLAT SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 16,169 SQ FT OR 0.37 AC. 2391-1616 2472-1682 2628-734 |       |                                  |
| Property Valuation  |               | Property Tax Summary   |       |                                  |
| <b>2024</b>   |               | 2024 Property Taxes  |       | \$35,047.76                      |
| Market Value:   | \$6,001,328   | Past Due Taxes   |       | \$0.00                           |
| Taxable Value:  | \$6,001,328   | Special Assessments  |       | \$0.00                           |
| Primary Residence Property is taxed at 55% of Market Value<br>Non-Primary Property is taxed at 100% of Market Value |               | Tax Relief Adjustments   |       | (\$0.00)                         |
|   |               | Pre-Payments Made  |       | (\$0.00)                         |
|   |               | <b>Total Taxes Due:</b>  |       | <b>\$35,047.76</b>               |

Form R

**- See back for more detail -**



| How to Pay Your Taxes  |  |  |  |
|--|--|--|--|
| <p><b>✓ Online</b></p> <p>SummitCountyTreasurer.org</p> <p>E-Check<br/>Credit/Debit Cards –<br/>2.5% fee (min \$1.50)</p> <p><b>SCAN ME!</b> </p> | <p><b>✓ Phone</b></p> <p>(435) 214-7550</p> <p>E-Check - FREE<br/>Credit/Debit Cards –<br/>2.5% fee (min \$1.50)</p> | <p><b>✓ Mail</b></p> <p>Postmark by<br/><b>December 2, 2024</b><br/>to avoid penalty</p> <p>Mail to:<br/>Summit County Treasurer<br/>PO Box 26548<br/>Salt Lake City, UT 84126</p> | <p><b>✓ In Person</b></p> <p><b>3 Locations:</b></p> <ul style="list-style-type: none"> <li>Treasurer's Office in Coalville: 60 N. Main St. (Drop Box at South Entrance)</li> <li>Park City DMV: 1685 W Ute Blvd. (Lower Entrance)</li> <li>Kamas DMV: 110 N. Main St. (Office Closed Tues &amp; Fri. Drop Box on Parking Lot Side)</li> </ul> |

**Return This Portion with Payment**    **Make check payable to "Summit County Treasurer"**    **OR**    **Pay Online with E-Check**  
Do not staple, tape, or clip your check to this stub.    www.SummitCountyTreasurer.org



**Account Number:** 0476932  
**Parcel Number:** VMCS-B  
WEINER MICHAEL D TRUSTEE et al.  
3635 SUN RIDGE DR  
PARK CITY, UT 84060-8829

**DUE DATE:**  
**DECEMBER 2, 2024**  
**Amount Due \$35,047.76**

Use enclosed envelope or mail to  
Summit County Treasurer  
PO Box 26548  
Salt Lake City, UT 84126-0548

01010047618



Account Number: 0476932

Property Address: 3635 SUN RIDGE DR

| Taxing Entity                 | Tax Rate            | Tax Amount           | Property Tax Totals                |
|-------------------------------|---------------------|----------------------|------------------------------------|
| PARK CITY MUNICIPAL           | 0.000959            | \$5,755.27           | 2024 Property Tax \$35,047.76      |
| SUMMIT COUNTY GENERAL FUND    | 0.000491            | \$2,946.65           |                                    |
| STATE ASSESS & COLLECT LEVY   | 0.000015            | \$90.02              | Past Due Taxes \$0.00              |
| LOCAL ASSESS & COLLECT LEVY   | 0.000114            | \$684.15             |                                    |
| WEBER BASIN WATER CONSERVANCY | 0.000196            | \$1,176.26           | Special Assessments                |
| PARK CITY FIRE DISTRICT       | 0.000350            | \$2,100.47           |                                    |
| MOSQUITO ABATEMENT            | 0.000014            | \$84.02              | Reductions in Taxes Due            |
| PARK CITY SCHOOL DISTRICT     | 0.002271            | \$13,629.02          |                                    |
| STATE BASIC SCHOOL LEVY       | 0.001408            | \$8,449.87           | Circuit Breaker Relief             |
| CHARTER SCHOOL - PARK CITY    | 0.000022            | \$132.03             | County Relief                      |
|                               | 0.005840            |                      | Disabled Veteran                   |
|                               |                     |                      | Blind Exemption                    |
|                               |                     |                      | Active Duty Relief                 |
|                               |                     |                      | Prepaid Taxes (\$0.00)             |
| <b>Property Type</b>          | <b>Market Value</b> | <b>Taxable Value</b> | <b>Total Taxes Due</b> \$35,047.76 |
| Non-PrimaryLand               | 1,300,000           | 1,300,000            |                                    |
| Non-PrimaryBuilding           | 4,701,328           | 4,701,328            |                                    |
| <b>Total Property Value</b>   | <b>6,001,328</b>    | <b>6,001,328</b>     |                                    |

**Property Value Reappraisal:** The value of your property may be reviewed in 2025, as required by Utah State Code 59-2-303

**Late 2024 Payments and Delinquencies:** Payments made after December 2, 2024, through January 31, 2025, must include a penalty of 1% or \$10.00 whichever is GREATER for EACH parcel. If the payment is made after January 31, 2025 the penalty will be the GREATER of \$10.00 or 2.5% of the December 3, 2024 tax balance. Interest will be charged at the rate defined in Utah State Code 59-2-1331

**Partial Payments:** If you pay part of your tax bill, you have the right under Utah State Code 59-2-1331 to tell us how you want your payments to be applied. You can allocate the payment between amounts due for total property tax, special assessments, delinquent local district fees, and any other amounts due on this notice.

**2025 PREPAYMENTS**

- ✓ **AUTOPAYMENTS:** Set up or change monthly withdrawals from your bank account or credit card. Visit [summitcountytreasurer.org](http://summitcountytreasurer.org) and choose "Manage Automatic Payments"
- ✓ **PRINTED COUPONS:** Print your own coupons. Visit [summitcountytreasurer.org](http://summitcountytreasurer.org) Choose "2025 Prepayment Coupons"

**SIGN UP FOR E-NOTICES**

**GET YOUR TAX NOTICES EMAILED WITH BILLTRAX®**

Visit [summitcountytreasurer.org](http://summitcountytreasurer.org) and choose "Email my tax bill"



**CONTACT US**

Phone: (435) 336-3038  
Email: [treasurer@summitcountyutah.gov](mailto:treasurer@summitcountyutah.gov)  
Website: [summitcountytreasurer.org](http://summitcountytreasurer.org)



SCAN ME

**ADDRESS CHANGE**

Change your address online at [summitcounty.org/recorder](http://summitcounty.org/recorder) and find the Address Change Form or call (435) 336-3238.

**TAXING ENTITIES & BUDGET HEARINGS**

For information about budget hearings, taxes, or services provided, contact each entity directly by scanning the QR code above or at [summitcounty.info/propertytaxes](http://summitcounty.info/propertytaxes).

**PROPERTY TAX RELIEF - FILE BY DECEMBER 31**

Summit County offers six different tax relief programs for county residents in their primary homes. To apply, visit [summitcountytreasurer.org](http://summitcountytreasurer.org) and choose "Get Tax Relief."

**Age & Income Based**

For residents over the age of 66 with income under \$40,840

**County Hardship**

For those in extreme hardship or disabled with income under \$49,008

**Disabled Veteran Exemption**

For veterans with at least 10% VA disability

**Active Duty Military**

For those deployed outside of Utah for 200+ days last year

**Blind Exemption**

For legally blind homeowners or surviving spouse/orphan

**75+ Deferral**

For residents aged 75+ with income under \$81,680

**RESOLUTION 2025-23**

**A RESOLUTION AUTHORIZING BOARD MEMBER TO RECEIVE  
COMPENSATION FOR SERVICE ON THE BOARD OF DIRECTORS  
OF THE UTAH LOCAL GOVERNMENTS TRUST**

WHEREAS, Christopher F. Robinson (“Board Member”) is serving as a member of the board of directors (the “Board”) for the Utah Local Governments Trust (the “Trust”), an interlocal agency formed pursuant to Utah Code Section 11-13-101, et. seq.; and

WHEREAS, the Summit County Council (“Governing Body), pursuant to section 11-13-403(1)(e), after reviewing the duties and responsibilities of Board Member’s service on the Board has determined that Board Member’s receipt of compensation for services rendered to the Board are appropriate.

THEREFORE, after discussion in a public meeting held September 17, 2025, it is hereby:

RESOLVED, by Governing Body that Board Member’s receipt of compensation in the amount of \$300.00 per Board meeting attended, and, if applicable, \$150.00 for any executive committee attended is hereby approved, together with an annual amount of \$681.48 of group insurance benefits received by virtue of Board Member’s service on the Board.

APPROVED, ADOPTED AND PASSED by the Summit County Council on 17<sup>th</sup> day of September, 2025.

SUMMIT COUNTY COUNCIL

\_\_\_\_\_  
Council Chair

ATTEST:

\_\_\_\_\_  
County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Deputy County Attorney