



**AMENDED 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 Richins Building, 1885 W. Ute Blvd., Park City, UT 84098

(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); Security (30 min); Property acquisition (45 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 Wasatch County 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

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 5th 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 District's 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

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 17th 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 $\$2,250,540,470 \times .04 \text{ (4\%)} = \$90,021,168.80$ 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 #: 047-6932
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

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.

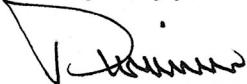
In the meantime, we are seeking an abatement of the over-payment of our real estate taxes for 2024 in an amount equal to the difference between the taxes for a "non-primary" residence versus a "primary residence."

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.

Thank you in advance for your cooperation.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael Weiner".

Michael Weiner



PRIMARY RESIDENCY
APPROVED

October 25, 2021

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.

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



2021 Residential Primary/Secondary Property Action

Residential Property Owner Information

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

Residential Property Information

Account Number: 0476932	Parcel Number: VMCS-B	District: 07	Log #: 210809
Physical Address: 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 *Glenn J. Wren* 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. <i>T. Dennis</i>	<input type="checkbox"/> I do NOT agree with the above decision and hereby request a hearing with the Summit County Board of Equalization. <i>Shane Wren</i> 11/8/2021
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Property Owner/Agent Signature <i>T. Dennis</i>	Date 10/12/2021	Property Owner/Agent Signature <i>Shane Wren</i>	Date 11/8/2021
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 P.O. BOX 128 COALVILLE, UT 84017 boe@summitcounty.org	
PLEASE COPY THIS FORM FOR YOUR RECORDS			

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE



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

2022

NOTICE OF PROPERTY VALUATION AND TAX CHANGES

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

007595 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	2021 Market Value	2021 Taxable Value	2022 Market Value	2022 Taxable Value
NON-PRIMARY IMPROVED PROPERTY		N/A		
PRIMARY IMPROVED PROPERTY	3,856,450	2,121,048	5,266,164	N/A
TOTAL PROPERTY VALUE	3,856,450	2,121,048	5,266,164	2,896,390

COMPARE

PROPOSED

CHANGES

BE HEARD

TAXING ENTITIES	TAXES	RATE	TAXES	RATE	2022 IF PROPOSED BUDGET APPROVED		IF 2022 INCREASE	BE HEARD			
					TAXABLE VALUE	TAXES		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	
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	
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%			
TOTALS	16,162.39	0.006117	17,717.22	0.006587	2,896,390	19,078.52	1,361.30	7.70%	LAST PROPERTY REVIEW: 2018		

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 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 1st 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 1st, 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 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



Contact the COUNTY RECORDER'S OFFICE regarding:

- Ownership
- Legal Descriptions
- Mailing Addresses
435-336-3238 OR 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



Contact the COUNTY ASSESSOR'S OFFICE regarding:

- Property Value Information
435-336-3220 OR www.SummitCountyAssessor.org



Summit County Treasurer
Corrie Forsling

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



2023 Property Tax Notice

Taxes Due

November 30, 2023

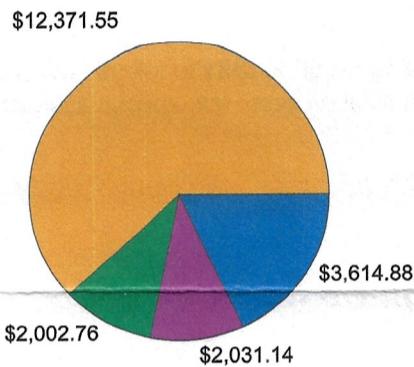
Holiday Closures November 10, 23-24

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)	
0476932 004683 ***** SCH 5-DIGIT 84060 WEINER MICHAEL D TRUSTEE et al. 3635 SUN RIDGE DR 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 MICHAEL D WEINER AND SHARON A WEINER TRUSTEES OF THE WEINER LIVING TRUST DATED JULY 27 2000 2628-734;	
Property Valuation		Property Tax Summary		
		2023	2023 Property Taxes	\$20,020.33
Market Value:		\$6,456,296	Past Due Taxes	\$0.00
Taxable Value:		\$3,550,963	Special Assessments	\$0.00
Primary Residence Property is taxed at 55% of Market Value Non-Primary Property is taxed at 100% of Market Value			Tax Relief Adjustments	(\$0.00)
			Pre-Payments Made	(\$0.00)
			Total Taxes Due:	\$20,020.33

Form R

— See back for more detail —

See Where Your Tax Dollars Go



Total 2023 Assessed Taxes.....\$20,020.33

How to Pay Your Taxes

✓ Online

SummitCountyTreasurer.org

- E-Check - FREE
- Credit/Debit Cards – 2.65% fee (min \$1.50)



SCAN
ME!
TO PAY
ONLINE

✓ Phone

(435) 214-7550

E-Check - FREE
Credit/Debit Cards – 2.65% fee (min \$1.50)

✓ Mail

Postmark by
November 30, 2023
to avoid penalty

Mail to:
Summit County Treasurer
PO Box 26548
Salt Lake City, UT 84126

✓ In Person

3 Locations:

- Treasurer's Office in Coalville: 60 N. Main St. (Drop Box at South Entrance)
- Park City DMV: 1885 W. Ute Blvd. (Lower Entrance)
- Kamas DMV: 110 N. Main St. (Office Closed Tues & Fri. Drop Box on Parking Lot Side)

Return This Portion with Payment

Do not staple, tape, or clip your check to this stub.

**Make check payable to
"Summit County Treasurer"**

OR

Pay Online with Free E-Check
www.SummitCountyTreasurer.org



**DUE DATE:
NOVEMBER 30, 2023**

Account Number: 0476932

Parcel Number: VMCS-B

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

Amount Due \$20,020.33

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	Past Due Taxes \$0.00
STATE ASSESS & COLLECT LEVY	0.000015	\$53.26	Special Assessments
LOCAL ASSESS & COLLECT LEVY	0.000082	\$291.18	
WEBER BASIN WATER CONSERVANCY	0.000200	\$710.19	
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	Market Value	Taxable Value	Reductions in Taxes Due
PrimaryLand	\$1,300,000	\$715,000	Circuit Breaker Relief
PrimaryBuilding	\$5,156,296	\$2,835,963	County Relief
			Disabled Veteran
			Blind Exemption
			Active Duty Relief
			Prepaid Taxes (\$0.00)
Total Property Value	\$6,456,296	\$3,550,963	Total Taxes Due
			\$20,020.33

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 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 and choose "Manage Automatic Payments.")

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

→ Sign Up for E-Notices

Get next year's Tax Notices electronically! Visit 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 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

Online
www.SummitCountyTreasurer.org

Address Change

Change your address online at
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

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

MAILING ADDRESS

007886 SCH 5-DIGIT 84060 *****
 047632 WEINER MICHAEL D TRUSTEE et al.
 3635 SUN RIDGE DR
 PARK CITY, UT 84060-8829



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.			

VALUE OF YOUR PROPERTY

PROPERTY TYPE	2023 Market Value	2023 Taxable Value	2024 Market Value	2024 Taxable Value	
NON-PRIMARY IMPROVED PROPERTY		N/A			
PRIMARY IMPROVED PROPERTY	6,456,296	3,550,963	6,001,328	N/A	6,001,328 N/A
TOTAL PROPERTY VALUE	6,456,296	3,550,963	6,001,328	6,001,328	

PROPOSED

CHANGES

PUBLIC HEARINGS FOR TAX INCREASE

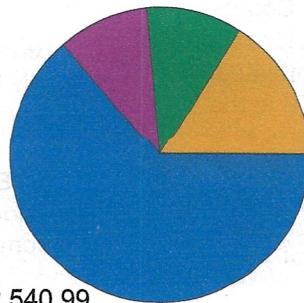
TAXING ENTITIES	2023	2024				Changes If Proposed Budget Is Approved		Date	Time	Place
	Taxes Last Year	No Budget Increase		Proposed Budget Amount		Amount	Percent			
	Tax Amount (\$)	Tax Rate	Tax Amount (\$)	Tax Rate	Tax Amount (\$)					
PARK CITY SCHOOL	7325.64	0.002106	12638.80	0.002326	13959.09	1320.29	10.40%	Aug 20	6:00 PM	2700 Kearns Blvd Park City
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%			
TOTALS	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



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



**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 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.

**TO FILE AN APPEAL, VISIT SUMMITCOUNTY.INFO/BOE
DEADLINE TO FILE AN APPEAL IS SEPTEMBER 16, 2024**

PAYMENT + COLLECTION: Property taxes are due **December 2, 2024**. Visit 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 or contact the Treasurer's Office at 435-336-3038 or 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.*

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 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

MAILING ADDRESS

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

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.

VALUE OF YOUR PROPERTY

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

2024

PROPOSED

CHANGES

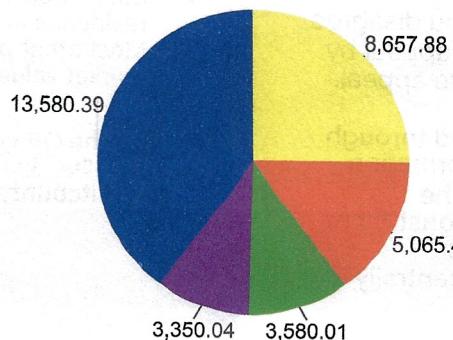
PUBLIC HEARINGS FOR TAX INCREASE

TAXING ENTITIES	Taxes Last Year		No Budget Increase		Proposed Budget Amount		Changes If Proposed Budget Is Approved		Date	Time	Place	\$ Increase
	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%				
TOTALS		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.



School	\$13,580.39
County.....	\$3,580.01
Special Districts.....	\$3,350.04
City	\$5,065.45
State	\$8,657.88

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

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



THIS STATEMENT IS A NOTICE OF YOUR PROPERTY VALUATION FOR 2025

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
- **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.

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 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. 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.



SCAN ME

Want to receive your Tax Notice by Email? Visit 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 under "Get Tax Relief."

Age & Income Based

For residents over the age of 66 with income under \$42,623.

Active Duty Military

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

County Hardship

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

Blind Exemption

For legally blind homeowners or surviving spouse/orphan.

Disabled Veteran Exemption

For Veterans with at least 10% VA disability.

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.



SCAN ME

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

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 15th 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 22nd.

Where the County Assessor determines, prior to May 22nd (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 22nd 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

MAILING ADDRESS

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

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.

VALUE OF YOUR PROPERTY

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

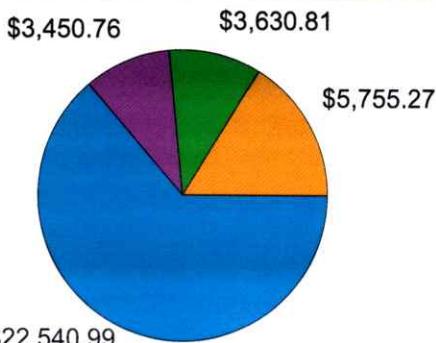
PROPOSED

CHANGES

TAXING ENTITIES	2023		2024		Changes If Proposed Budget Is Approved		PUBLIC HEARINGS FOR TAX INCREASE			
	Taxes Last Year	No Budget Increase	Proposed Budget 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
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%			
TOTALS	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



- 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

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) 336-3008
treasurer@summitcountyytah.gov



2024 Property Tax Notice

**Taxes Due
December 2, 2024**

Holiday Closures November 11, 28-29

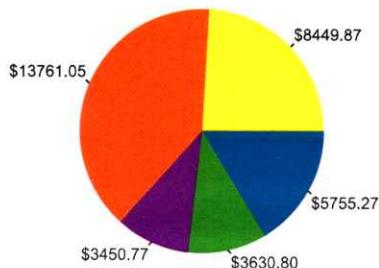
01010047618

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 WEINER MICHAEL D TRUSTEE et al. 3635 SUN RIDGE DR 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	
Market Value: \$6,001,328 Taxable Value: \$6,001,328			2024 Property Taxes	\$35,047.76
			Past Due Taxes	\$0.00
			Special Assessments	\$0.00
			Tax Relief Adjustments	(\$0.00)
			Pre-Payments Made	(\$0.00)
			Total Taxes Due:	\$35,047.76

Form R

- See back for more detail -

See Where Your Tax Dollars Go



Total 2024 Assessed Taxes..... \$35,047.76

How to Pay Your Taxes

Online

SummitCountyTreasurer.org

E-Check
Credit/Debit Cards –
2.5% fee (min \$1.50)

**SCAN
ME!**



Phone

(435) 214-7550

E-Check - FREE
Credit/Debit Cards –
2.5% fee (min \$1.50)

Mail

Postmark by
December 2, 2024
to avoid penalty

Mail to:
Summit County Treasurer
PO Box 26548
Salt Lake City, UT 84126

In Person

3 Locations:

- Treasurer's Office in Coalville: 60 N. Main St. (Drop Box at South Entrance)
- Park City DMV: 1885 W. 1st Blvd. (Lower Entrance)
- Kamas DMV: 110 N. Main St. (Office Closed Tues & Fri. Drop Box on Parking Lot Side)

Return This Portion with Payment

Do not staple, tape, or clip your check to this stub

**Make check payable to
"Summit County Treasurer"**

OR

Pay Online with E-Check
www.SummitCountyTreasurer.org



**DUE DATE:
DECEMBER 2, 2024**

Account Number: 0476932

Parcel Number: VMCS-B

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

Amount Due \$35,047.76

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

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	
PARK CITY FIRE DISTRICT	0.000350	\$2,100.47	
MOSQUITO ABATEMENT	0.000014	\$84.02	
PARK CITY SCHOOL DISTRICT	0.002271	\$13,629.02	
STATE BASIC SCHOOL LEVY	0.001408	\$8,449.87	
CHARTER SCHOOL - PARK CITY	0.000022	\$132.03	
	0.005840		
Property Type	Market Value	Taxable Value	Reductions in Taxes Due
Non-PrimaryLand	1,300,000	1,300,000	Circuit Breaker Relief
Non-PrimaryBuilding	4,701,328	4,701,328	County Relief
			Disabled Veteran
			Blind Exemption
			Active Duty Relief
			Prepaid Taxes (\$0.00)
Total Property Value	6,001,328	6,001,328	Total Taxes Due \$35,047.76

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 and choose "Manage Automatic Payments"
- ✓ **PRINTED COUPONS:** Print your own coupons. Visit summitcountytreasurer.org Choose "2025 Prepayment Coupons"

SIGN UP FOR E-NOTICES

GET YOUR TAX NOTICES EMAILED WITH BILLTRAX®

Visit summitcountytreasurer.org
and choose "Email my tax bill"



CONTACT US

Phone: (435) 336-3038

Email: treasurer@summitcountyutah.gov

Website: summitcountytreasurer.org



SCAN ME

ADDRESS CHANGE

Change your address online at

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.

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 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 17th day of September, 2025.

SUMMIT COUNTY COUNCIL

Council Chair

ATTEST:

County Clerk

APPROVED AS TO FORM:

Deputy County Attorney