

BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes Tuesday, August 19, 2025

The Board of Davis County Commissioners met for their regularly scheduled meeting at 8:30 AM on August 19, 2025, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk’s Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

ROLL CALL

| | |
|---|--|
| Chair Lorene Kamalu | 1347 Applicant Robert Squire |
| Vice Chair John Crofts | Deputy Clerk Jessy Turner |
| Commissioner Bob Stevenson | |
| County Clerk Brian McKenzie | Arrived between 8:33 AM and 8:40 AM |
| County Controller Scott Parke | Commission Office Shauna Brady |
| County Treasurer Matt Brady | Chief Deputy Civil Attorney Neal Geddes |
| County Surveyor's Office Bas Bouwmeester | Community and Economic Development (CED) Director |
| County Recorder Kelly Sylvester | Kent Anderson |
| County Assessor Andy Hansen | CED Planning Manager Jeff Oyler |
| Library Director Josh Johnson | Information Systems (IS) Director Jeff Hassett |
| Public Works Director Adam Wright | |
| Health Department Director Brian Hatch | Arrived at 9 AM |
| County Sheriff Kelly Sparks | IS Geographic Information System (GIS) Team |
| Human Resources and Risk Director Chris Bone | Leader Cheryl Larsen |
| Commission Office Carrie Batte | IS Chief Deputy Mike Pace |
| | IS Software Manager Blaine D. Smith |

AGENDA ITEM

- 18:30 - 9:00 AM
- #2025-936. A Work Session to Approve/Deny 1347 Applications: Robert & Alexis Squire; Training in Life Choices LLC - recommended by Lorene Kamalu, Davis County Commission Chair, Commissioners' Office

Chief Deputy Attorney Neal Geddes explained that a 1347 application is a mechanism under Utah's Tax Code 59-2-1347 where an individual can apply to the legislative body for a tax adjustment or deferral. The legislative body has broad discretion to determine if granting the adjustment is in the best interest of the state and county. Commissioner Kamalu remarked how many of the 1347s she has seen involved the government making an error.

[Minute 3:36] Commissioner Kamalu invited Robert to explain his perspective regarding his application [see Attachment A], then County Assessor Andy Hansen would present his perspective. Robert explained that when he and his wife bought their first home three years ago (mid-2022), they overlooked that the property was registered as a secondary residence, despite it being their primary home. As a result, they had been paying property taxes at the higher secondary residence rate for three years and were seeking a refund for the overpaid taxes.

Assessor Hansen stated that the issue stemmed from a more burdensome process of establishing primary and secondary residences placed on the Assessor's Office five or six years prior, aimed at identifying individuals avoiding state income taxes. He confirmed that Robert was a "victim" of this system. The Assessor's Office did research and agreed that the Squires qualified for the primary residential exemption for 2023 and 2024.

However, for 2022, they technically did not qualify because the statute requires 186 consecutive days of residency in a calendar year, and the Squires purchased the home in August 2022. The correction for 2025 has already been made and sent to the Tax Administration office to update the tax notice.

VOTING:

Motion to Approve Application 1: Lorene Kamalu. Second: John Crofts. All Commissioners present voted aye.

[Minute 6:41] Clerk McKenzie requested clarification on what the official motion entailed, as the application was for three years, which Assessor Hansen explained was not possible. The specific amounts were stated as \$2,881.88 for 2023 and \$2,830.56 for 2024.

VOTING:

Motion to Amend Approval of Application 1 to be for the Appropriate Amount as Allowed Under the Law: Lorene Kamalu.

Before a second or final vote could be taken, Commissioner Stevenson asked Assessor Hansen if it was a fair statement to say the mistake was in "two parts" – the County's part for not catching it, and the homeowners' part for not realizing it sooner. Assessor Hansen agreed and said that is part of why the 1347 process exists. Robert admitted it was an "embarrassing oversight" and that, as first-time homeowners, they found the initial \$5,000.00 property tax bill "reasonable" due to their excitement. Commissioner Stevenson asked if there was a legal reason why all three years could not be approved. Chief Deputy Attorney Geddes said the definition is broad and the Commission decides where the "line is drawn." Despite Robert's desire for a refund for all three years, citing the potential capital savings if the overpaid money had been contributed to his home's principal, Robert said he appreciated the hearing and any refund that was granted. Commissioner Stevenson expressed his opinion that the two-year refund is appropriate, as it reflects shared responsibility for the mistake.

[Minute 11:44] Commissioner Crofts asked for clarification on what the current motion entails. It was explained the motion is to approve the amounts for 2023 and 2024, as the law is clear that 2022 is ineligible.

[Minute 12:32] Robert inquired if the law allows any relief towards the "missed opportunity" of not having that money to pay down his principal or for general interest, mentioning a potential 5% penalty rate used for late taxes. It was confirmed that the County did not charge any penalties to the Squires as they had paid their taxes on time. Furthermore, the County has never provided interest on refunds and is "super careful about setting precedent."

Recorder Sylvester briefly discussed the closing process, with Robert mentioning his mortgage company made the full payment, and the funds were moved into escrow by the previous owner. Commissioner Stevenson, Recorder Sylvester, and Assessor Hansen said the previous owner's potential secondary residence status might have contributed to the property being initially coded incorrectly. Since this was not pointed out in the closing documents, there was no apparent way to catch the mistake before it happened. Assessor Hansen also noted that title companies are reluctant to take on the burden of providing 1347 applications at closing due to potential legal liability. Robert said he has been in contact with his lending company who redirected him to the County. Assessor Hansen explained the escrow amount is determined based on what the County charges the company.

[Minute 18:06] Robert asked if there is any relief possible for the "missed opportunity" in paying more down on the house's principal and/or the general interest. It was again stated that the County did not impose any penalties as the taxes were paid on time. Additionally, the County has never offered relief toward the house's principal, and does not intend to do that now. It is the government's and homeowners' responsibility to ensure the accuracy of the records.

VOTING:

Motion to Amend Approval of Application 1 to be for the Previously Stated 2023 and 2024 Amounts: Lorene Kamalu. Second: Bob Stevenson. All Commissioners present voted aye.

[Minute 22:38] Commissioner Crofts remarked that, despite the title and lending companies contributing to the mistake, Robert is the one here requesting the change. He then asked how often these mistakes happen. The Assessor noted that while such mistakes are not rare, they don't happen often, occurring perhaps a couple of times a year out of thousands of properties. Recorder Sylvester said these issues are more likely to occur when properties transition from private ownership to an entity and back, or if they were previously a second residence. Assessor Hansen said that statewide, this is a regular occurrence, with some counties

requiring annual applications for the primary residential exemption.

Following this, a second 1347 application from "Training in Life Choices LLC" was mentioned. This application had only been received at the end of the previous week, and Commissioners had not yet had a chance to review it. Therefore, it was proposed and approved to table this application until next week.

VOTING:

Motion to Table Application 2: Lorene Kamalu. Second: John Crofts. All Commissioners present voted aye.

2 9:00 - 9:45 AM

#2025-930. A Work Session to Discuss Software Costs for the Environmental Systems Research Institute (ESRI) and Auto Computer-Aided Design (AutoCAD) - recommended by Jeff Hassett, Director, Information Systems

[Minute 26:54] Using a presentation, Director Hassett discussed future licensing challenges, including immediate and long-term impacts, particularly for the Environmental Systems Research Institute (ESRI) and Auto Computer-Aided Design (AutoCAD) programs [see Attachment B]. He began by defining software licensing models:

- Open Source vs. Commercial: Open source allows public access to code, often perceived as "freeware," but can incur costs for integration with other platforms or for maintenance contracts. Commercial software is proprietary with no source code access.
- Perpetual vs. Subscription: Perpetual licenses are owned indefinitely, while subscription licenses require ongoing payments; access ceases when payments stop.
- Site License vs. Individual Licensing: Site licenses cover an entire organization, whereas individual licenses are per user or machine.
- Machine vs. User Licensing: Machine licenses allow installation on one device for multiple users to share, while user licenses are tied to specific individuals.
- Named User vs. Concurrent: Named user licenses require a separate license for each individual, while concurrent licenses allow a larger group of users to share a set number of licenses, as long as the active users do not exceed the license count simultaneously.

[Minute 30:42] Director Hassett then discussed general software trends, noting growth in open source, but with increasing costs due to ties to cloud functionalities, other integration pieces, and the need for maintenance contracts to support that version. Commercial trends show a strong shift towards subscription-based models, individual licensing, and named user or "belly button" licensing (cost per individual, regardless of usage), leading to significantly rising costs. Implementing new software also incurs high initial costs, sometimes four times the annual cost, along with significant time, resources, and retraining efforts. Challenges with open source include a lack of consistent maintenance, compatibility issues, and increased security risks due to public code visibility, especially when AI is used to find vulnerabilities.

[Minute 37:03] The primary "current challenge" discussed was ESRI, the County's Geographic Information System (GIS) software that powers all County maps. It is a baseline technology used by departments like the Recorder's Office, Surveyors, Library, and Sheriff's Office.

- Current Cost: The County currently pays \$150,000.00 annually for ESRI licensing.
- Renewal Impact: The new 3-year contract structure will nearly double the cost to almost \$300,000.00 by the third year. This means an immediate budget increase by \$80,000.00 for the next year and an almost \$150,000.00 increase by year three. Even a stripped-down quote to replicate current usage for a single year results in a 50% increase, totaling \$214,000.00, with no guarantee for 2027 pricing.

Director Hassett then presented several alternatives to address the rising ESRI costs:

1. Continue As Is: This would mean accepting the price increase, requiring an additional \$350,000.00 over the next three years.
2. Purchase a Lower Cost Commercial Version: This is risky as companies often start with low prices to gain market share, then switch to subscription models and increase fees. It would also involve a "heavy lift" to implement new technology and rebuild everything currently running on ESRI, with potential compatibility issues since the State also uses ESRI.
3. Move to Open Source: While potentially saving money long-term, this also requires a significant initial investment to rebuild existing systems, as the County would need to license ESRI for at least another

year during the transition. Open-source options can be less mature and lack consistent long-term support. The State is not currently moving to open source, though some governmental entities are.

4. Consolidate GIS Work: The County currently has 50 ESRI creator licenses spread across departments, with some departments having as many as eight or nine licenses used by part-time staff. Consolidating these into fewer dedicated, full-time GIS positions could reduce the number of licenses needed. This would not be a direct one-to-one cost reduction due to underlying server components, but it would lower the overall annual cost. This approach might lead to prioritizing GIS work, leaning more on the IS GIS team, and potentially longer timelines for some projects.
5. Outsource GIS Work: This option involves eliminating internal GIS resources and using project-based outsourcing, meaning work would only be completed as budgeted annually.

[Minute 46:22] In answer to a question from Commissioner Stevenson, Director Hassett expressed that the County's current GIS setup, where work is spread across many users rather than dedicated specialists, is not ideal. He emphasized the need for a clear vision for GIS in Davis County, to determine core functions and the appropriate scope of services. Library Director Josh Johnson asked if it would be possible to consolidate users who support the core functions and do other GIS projects by outsourcing. Director Hassett said that is also a possibility. Commissioner Kamalu expressed a desire to know how the different departments are utilizing the GIS. Commissioner Crofts said he went through a similar consolidation effort at the State level and found it to be effective. A follow-up discussion is planned in two weeks.

[Minute 53:19] The discussion expanded beyond ESRI, highlighting that rising software costs are a broader issue. Director Hassett called it the "tip of the iceberg," noting that other major software, like Microsoft, the Assessor's software, and Munis, could see similar massive price increases in the future if they change their pricing models or if the County's needs shift.

Health Director Hatch raised the question of bringing more software development in-house. Director Hassett explained that the County already evaluates this; if commercial solutions are not financially or functionally viable, they develop in-house. However, developing large systems would and has taken years and millions of dollars to build and maintain. He reiterated that the County will continue to consider internal development for core services where it makes sense, but they cannot replicate large commercial software like Google or Microsoft.

[Minute 59:17] To facilitate considering the different options, Cheryl will provide each department with a list of their current GIS licenses. Departments are asked to evaluate how they might consolidate their licensing needs, potentially by reorganizing their GIS resources or offloading work to the central GIS team. Director Hassett requested this be done within the next month as the ESRI contract expires in January.

HR Director Bone asked about transferring Munis to the cloud version. Director Hassett said the plan is to transition to the cloud based service to stay current with the system; it does not effect the license count at this time.

In response to a question from Commissioner Croft, Director Hassett detailed how the GIS team of three developers and one integration developer provides services. They do a lot of projects for County departments and municipalities, including collecting and creating data sets. Currently, much of this work, including packaging contours and slopes used by various entities, is done on a no-fee basis. The County does charge municipalities for raw data from Light Imaging Detection Aerial Radar (LIDAR) flights on a per-square-mile basis, but it only recoups about a quarter of its cost. Director Hassett suggested the County might need to start looking at a better cost-recovery model. LIDAR flights, which involve bouncing lasers to get elevation and other ground information, are very expensive and are only conducted about every 10 years or when significant changes occur, like new highways. The County conducts its own LIDAR flights because the State focuses on active earthquake zones. The County is required to submit specific reports that utilize some data collected from LIDAR flights to the State twice a year. Commissioner Crofts said there are federal agencies that do similar data collection, like the Automated Graphic Reference Center (AGRC) and the Federal Emergency Management Agency (FEMA). The last LIDAR flight was conducted in 2024 when the West Davis Corridor was completed. These data sets are also provided to other entities, such as taxing entities and Hill Air Force Base.

[Minute 1:11:12] Finally, Auto Computer-Aided Design (AutoCAD) was briefly mentioned as another example of expensive software with potential licensing model changes. It is used in departments like Public Works and the Surveyor's Office.

MEETING ADJOURNED

The meeting adjourned at 09:44 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

- A. Squire 1347 Application
- B. Future of Software Licensing Discussion

Minutes Prepared by:
Jessy Turner
Deputy Clerk

Minutes Approved on:
09/16/2025

Rebecca L Abbott for
Brian McKenzie
Davis County Clerk

Lorene Miner Kamalu
Lorene Miner Kamalu
Commission Chair





Application for Adjustment of Property Tax

UCA §59-2-1347
Form DC-35
Based in part on form PT-33 Rev. 1/20

Property Owner Information

| | | |
|---|----------------------|---------------------|
| Property owner name Robert Squire | Home phone number | Work phone number |
| Property owner address 3363 Bountiful Blvd, | | |
| City Bountiful | State Utah | Zip 84010 |

Property Information

| | |
|--|--|
| Parcel, serial, or account number 011330717 | Type of property (e.g., commercial, primary residential, etc.) Primary residential |
| Location or address 3363 Bountiful Blvd, Bountiful, UT 84010 | |
| Legal description (including acreage) All of lot 717, Chelsea Cove Plat No. 7, Cont. 0.548 Acres | |

Adjustment Information

Briefly explain the requested action and situation (attach additional information as needed):

My Property taxes have been based on a classification of Secondary instead of primary residential since the home was purchased in 2022. As a result of the misclassification, property taxes have been overpaid and require a refund. I am requesting a refund for the amount overpaid between 2022 through 2024. I have listed the estimated amount overpaid in the total column per year in the table below based on Property value and amount paid.

Property Value and Tax Information

Current Property Value (as shown on the Valuation Notice and/or Tax Notice) **\$ 707,000**

| Year(s) of Consideration | Taxes | Penalty | Interest | Total |
|--------------------------|----------|---------|----------|-----------|
| 2022 | 5,893.45 | | | -2,652.05 |
| 2023 | 6,436.58 | | | -2,881.88 |
| 2024 | 6,404.18 | | | -2,830.56 |
| | | | | |
| | | | | |
| Total | | | | |

Amount requested as an adjustment to taxes due (May be a retroactive adjustment / refund) **\$ -8,364.49**

Attach the following:

1. Owner's statement of circumstances.
2. Most recent valuation/tax notice.
3. Other documentation as required.

Signature

I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of property owner(s)

X

Date

8/5/2025

X



MARK ALTOM
DAVIS COUNTY TREASURER
61 SOUTH MAIN, STE 105
P.O. BOX 618
FARMINGTON, UTAH 84025-0618

OFFICE HOURS:
8 a.m. - 5 p.m.
Monday - Friday
HOLIDAY CLOSURES:
Fri. Nov. 11 - Veterans Day
Thurs. & Fri. Nov. 24, 25
Thanksgiving

2022
TAX NOTICE

01-133-0717

6446*11**G50**0.4455**1/2*****AUTO5-DIGIT 84010
SQUIRE, ROBERT & ALEXIS
3363 BOUNTIFUL BLVD
BOUNTIFUL UT 84010-4465



Taxes are due
November 30, 2022

Serial Number: 01-133-0717

| | | | |
|---|---------|--------------------------------------|----------|
| Your property tax summary for serial number 01-133-0717 at: 3363 S BOUNTIFUL BLVD BOUNTIFUL Legal description (may be partial): ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES. | | | |
| | 2022 | Total 2022 Taxes: | 5,893.45 |
| Market Value: | 591,000 | Other Charges/Credits (see reverse): | 0.00 |
| Taxable Value: | 591,000 | Payments: | 0.00 |
| | | Balance Due, See Below: | 5,893.45 |

Where Your "Average" 2021 Tax Dollars Went:

This may not reflect your tax distribution
This chart is the Davis County average

| Entity | Percentage |
|-------------------|------------|
| School | 63.3% |
| County | 16.0% |
| Cities | 11.2% |
| Special Districts | 9.5% |

RE: MORTGAGE COMPANY PAYMENTS
DAVIS COUNTY RECORDS INDICATE
NATIONSTAR MTG LLC DBA MR. COO
INTENDS TO PAY YOUR PROPERTY TAXES ON YOUR
BEHALF. THIS NOTICE IS SENT TO YOU AS THE
OWNER OF THE PROPERTY FOR INFORMATION
PURPOSES TO DISCLOSE THE TAXING ENTITIES THAT
RECEIVE TAXES FROM THE PROPERTY TAXES PAID.

7-12-22_v1

Late payments and delinquencies. Payments made after November 30, 2022 must include a penalty of either 2.5% or \$10 for each parcel, whichever is larger. If you pay your full 2022 tax bill by January 31, 2023, the penalty is reduced to the greater of 1% or \$10. If 2022 taxes are not paid on or before January 31, 2023, interest is charged from January 1, 2023 at the rate defined by Utah State code 59-2-1331.

Property value reappraisal. The value (appraisal) of your property may be reviewed in 2023, as required by Utah State code 59-2-303.

Property tax relief programs. If you are age 66 or older or a widow/ widower of any age and your 2021 total household income was less than \$35,807, you may qualify for the Circuit Breaker program. For questions relating to property tax reduction programs for disabled Veterans, Military deployment, low income, blind or other reduction programs call (801) 451-3243 OPTION 2.

Partial payments. If you pay part of your tax bill, you have the right under Utah State Code 59-2-1317 to tell us how you want your payment to be used. You can allocate the payment between amounts due for total property tax, assessments, delinquent local district fees, and any other amounts due on this notice.

Serial number: **01-133-0717** Tax Area: **01** Address: **3363 S BOUNTIFUL BLVD BOUNTIFUL**
Legal Description (may be partial): **ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES.**
Primary Property: Full-time residence taxed at 55% of Market Value for first acre of land. Non-primary property: Taxed at 100% of Market Value.

| Property Type | This Year's Market Value | This Year's Taxable Value |
|---|--------------------------|---------------------------|
| Residential Secondary Building and Residential Secondary Land | 591,000 | 591,000 |
| Total Property Values | 591,000 | 591,000 |
| TAXING ENTITIES Each entity sets their own budget. For questions about taxes charged, please contact that specific entity. | Taxes | |
| | Tax Rate | Tax Amount (\$) |
| DAVIS SCHOOL DIST | .004707 | 2,781.84 |
| STATE CHARTER SCHOOL LEVY | .000065 | 38.41 |
| STATE BASIC SCHOOL LEVY | .001652 | 976.33 |
| DAVIS COUNTY | .000797 | 471.03 |
| DAVIS COUNTY FLOOD | .000143 | 84.51 |
| DAVIS COUNTY HEALTH & SERVICES | .000149 | 88.06 |
| DAVIS 2005 JAIL BOND | .000000 | 0.00 |
| BOUNTIFUL CITY | .000889 | 525.40 |
| COUNTY LIBRARY | .000229 | 135.34 |
| WEBER BASIN WATER | .000167 | 98.70 |
| MOSQUITO ABATEMENT | .000096 | 56.74 |
| SOUTH DAVIS SEWER | .000306 | 180.85 |
| SOUTH DAVIS RECREATION | .000153 | 90.42 |
| SOUTH DAVIS METRO FIRE SERVICE AREA | .000475 | 280.72 |
| COUNTY ASSESS & COLLECT LEVY | .000129 | 76.24 |
| MULTICNTY ASESS & COLLECT LEVY | .000015 | 8.86 |
| Total Tax Rate | 0.009972 | |
| TOTAL DUE (\$) | | 5,893.45 |



MARK ALTOM
DAVIS COUNTY TREASURER
61 SOUTH MAIN, STE 105
P.O. BOX 618
FARMINGTON, UTAH 84025-0618

OFFICE HOURS:
8 a.m. - 5 p.m.
Monday - Friday
HOLIDAY CLOSURES:
Fri. Nov. 10 - Veterans Day
Thurs. & Fri. Nov. 23, 24
Thanksgiving

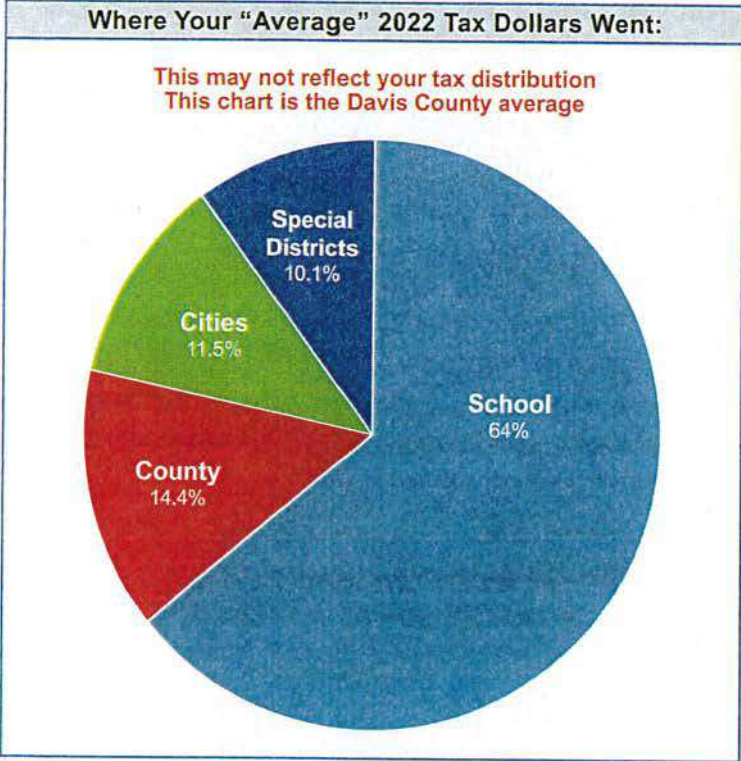
2023
TAX NOTICE

01-133-0717
64154***G14**0.6375**1/4*****SNGLP
SQUIRE, ROBERT & ALEXIS
3363 BOUNTIFUL BLVD
BOUNTIFUL UT 84010-4465

Taxes are due
November 30, 2023

Serial Number: 01-133-0717

| | | | |
|---|-------------|--------------------------------------|----------|
| Your property tax summary for serial number 01-133-0717 at: 3363 S BOUNTIFUL BLVD BOUNTIFUL Legal description (may be partial): ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES. | | | |
| | 2023 | Total 2023 Taxes: | 6,436.58 |
| Market Value: | 648,000 | Other Charges/Credits (see reverse): | 0.00 |
| Taxable Value: | 648,000 | Payments: | 0.00 |
| | | Balance Due, See Below: | 6,436.58 |



RE: MORTGAGE COMPANY PAYMENTS
DAVIS COUNTY RECORDS INDICATE
M&T BANK
INTENDS TO PAY YOUR PROPERTY TAXES ON YOUR
BEHALF. THIS NOTICE IS SENT TO YOU AS THE
OWNER OF THE PROPERTY FOR INFORMATION
PURPOSES TO DISCLOSE THE TAXING ENTITIES THAT
RECEIVE TAXES FROM THE PROPERTY TAXES PAID.

7-27-23_v1

Late payments and delinquencies. Payments made after November 30, 2023 must include a penalty of either 2.5% or \$10 for each parcel, whichever is larger. If you pay your full 2023 tax bill by January 31, 2024, the penalty is reduced to the greater of 1% or \$10. If 2023 taxes are not paid on or before January 31, 2024, interest is charged from January 1, 2024 at the rate defined by Utah State code 59-2-1331.

Property value reappraisal. The value (appraisal) of your property may be reviewed in 2024, as required by Utah State code 59-2-303.

Property tax relief programs. If you are age 66 or older or a widow/ widower of any age and your 2022 total household income was less than \$38,369, you may qualify for the Circuit Breaker program. For questions relating to property tax reduction programs for disabled Veterans, Military deployment, low income, blind or other reduction programs call (801) 451-3243 OPTION 2.

Partial payments. If you pay part of your tax bill, you have the right under Utah State Code 59-2-1317 to tell us how you want your payment to be used. You can allocate the payment between amounts due for total property tax, assessments, delinquent local district fees, and any other amounts due on this notice.

Serial number: **01-133-0717** Tax Area: **1** Address: **3363 S BOUNTIFUL BLVD BOUNTIFUL**

Legal Description (may be partial): **ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES.**

Primary Property: Full-time residence taxed at 55% of Market Value for first acre of land. Non-primary property: Taxed at 100% of Market Value.

| Property Type | This Year's Market Value | This Year's Taxable Value |
|--|--------------------------|---------------------------|
| Building Residential Secondary, Land Residential Secondary | 648,000 | 648,000 |
| Total Property Values | 648,000 | 648,000 |

| TAXING ENTITIES Each entity sets their own budget. For questions about taxes charged, please contact that specific entity. | Taxes | |
|---|----------|-----------------|
| | Tax Rate | Tax Amount (\$) |
| DAVIS SCHOOL DIST | .004738 | 3,070.23 |
| STATE BASIC SCHOOL LEVY | .001406 | 911.09 |
| STATE CHARTER SCHOOL LEVY | .000084 | 54.43 |
| DAVIS COUNTY | .000826 | 535.25 |
| COUNTY LIBRARY | .000234 | 151.63 |
| DAVIS COUNTY HEALTH & SERVICES | .000152 | 98.50 |
| COUNTY ASSESS & COLLECT LEVY | .000131 | 84.89 |
| DAVIS COUNTY FLOOD | .000106 | 68.69 |
| MULTICNTY ACESS & COLLECT LEVY | .000015 | 9.72 |
| DAVIS 2005 JAIL BOND | .000000 | 0.00 |
| BOUNTIFUL CITY | .000849 | 550.15 |
| SOUTH DAVIS METRO FIRE SERVICE AREA | .000563 | 364.82 |
| SOUTH DAVIS SEWER | .000310 | 200.88 |
| WEBER BASIN WATER | .000200 | 129.60 |
| SOUTH DAVIS RECREATION | .000153 | 99.14 |
| MOSQUITO ABATEMENT | .000098 | 63.50 |
| DAVIS COUNTY ANIMAL SERVICES | .000068 | 44.06 |
| Total Tax Rate | 0.009933 | |
| TOTAL DUE (\$) | | 6,436.58 |

NOTICE OF PROPOSED TAX INCREASE
South Davis Recreation District



Serial Number: 01-133-0717

SQUIRE, ROBERT & ALEXIS
3363 BOUNTIFUL BLVD
BOUNTIFUL UT 84010-4465

The South Davis Recreation District is proposing a tax increase for 2024. This notice contains estimated tax on your property and the proposed tax increase on your property as a result of the tax increase. The estimates are calculated on the basis of the 2023 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

| Market Value | Taxable Value | Current Year Tax Rate | Tax This Year | Estimated Tax Rate Next Year | Estimated Tax Next Year |
|--------------|---------------|--------------------------|------------------|---------------------------------|----------------------------|
| 648,000.00 | 648,000.00 | .000153 | 99.14 | .000250 | 162.00 |

PUBLIC HEARING:

Date: November 6, 2023

Time: 6:00 p.m.

Location:

South Davis Recreation District
Second level in meeting room A
550 North 200 West
Bountiful, UT 84010

To obtain more information regarding the proposed tax increase, citizens may contact South Davis Recreation District at 801-298-6224 or more information is available at <https://southdavisrecreation.com/>



MARK ALTOM
DAVIS COUNTY TREASURER
61 SOUTH MAIN, STE 105
P.O. BOX 618
FARMINGTON, UTAH 84025-0618

OFFICE HOURS:
8 a.m. - 5 p.m.
Monday - Friday
HOLIDAY CLOSURES:
Mon. Nov. 11 - Veterans Day
Thurs. & Fri. Nov. 28, 29
Thanksgiving

2024
TAX NOTICE

01-133-0717
64674***G14**0.6375**1/4*****SNGLP
SQUIRE, ROBERT & ALEXIS
3363 BOUNTIFUL BLVD
BOUNTIFUL UT 84010-4465

Taxes are due
December 2, 2024

Serial Number: 01-133-0717

| | | | |
|---|---------|--------------------------------------|------------|
| Your property tax summary for serial number 01-133-0717 at: 3363 S BOUNTIFUL BLVD BOUNTIFUL Legal description (may be partial): ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES. | | | |
| | 2024 | Total 2024 Taxes: | 6,404.18 |
| Market Value: | 648,000 | Other Charges/Credits (see reverse): | 0.00 |
| Taxable Value: | 648,000 | Payments: | 0.00 |
| | | Please Pay This Amount: | \$6,404.18 |

Where Your "Average" Tax Dollars Went Last Year:

This may not reflect your tax distribution
This chart is the Davis County average

| Entity | Percentage |
|-------------------|------------|
| School | 62% |
| County | 15.2% |
| Cities | 12.1% |
| Special Districts | 10.7% |

RE: MORTGAGE COMPANY PAYMENTS
DAVIS COUNTY RECORDS INDICATE
M&T BANK
INTENDS TO PAY YOUR PROPERTY TAXES ON YOUR
BEHALF. THIS NOTICE IS SENT TO YOU AS THE
OWNER OF THE PROPERTY FOR INFORMATION
PURPOSES TO DISCLOSE THE TAXING ENTITIES THAT
RECEIVE TAXES FROM THE PROPERTY TAXES PAID.

7-16-24_v2

Late payments and delinquencies. Payments made after December 2, 2024 must include a penalty of either 2.5% or \$10 for each parcel, whichever is larger. If you pay your full 2024 tax bill by January 31, 2025, the penalty is reduced to the greater of 1% or \$10. If 2024 taxes are not paid on or before January 31, 2025, interest is charged from January 1, 2025 at the rate defined by Utah State code 59-2-1331.

Property value reappraisal. The value (appraisal) of your property may be reviewed in 2025, as required by Utah State code 59-2-303.

Free Property Watch Service. Sign up for a land title protection program online at: www.daviscountyutah.gov/recorder/fraud-alert/

Property tax relief programs. There are tax relief programs that are available for those who qualify. The deadline for Tax Relief Programs is September 1 of that current year. For more information and to see if you qualify, for any of the Tax Relief Programs, contact Tax Administration at (801) 451-3331.

Partial payments. If you pay part of your tax bill, you have the right under Utah State Code 59-2-1317 to tell us how you want your payment to be used. You can allocate the payment between amounts due for total property tax, assessments, delinquent local district fees, and any other amounts due on this notice.

Serial number: 01-133-0717

Tax Area: 1

Address: 3363 S BOUNTIFUL BLVD BOUNTIFUL

Legal Description (may be partial): ALL OF LOT 717, CHELSEA COVE PLAT NO 7. CONT. 0.548 ACRES.

Primary Property: Full-time residence taxed at 55% of Market Value for first acre of land. Non-primary property: Taxed at 100% of Market Value.

| Property Type | This Year's Market Value | This Year's Taxable Value |
|--|--------------------------|---------------------------|
| Building Residential Secondary, Land Residential Secondary | 648,000 | 648,000 |
| Total Property Values | 648,000 | 648,000 |

| TAXING ENTITIES Each entity sets their own budget. For questions about taxes charged, please contact that specific entity. | Taxes | |
|---|----------|-----------------|
| | Tax Rate | Tax Amount (\$) |
| DAVIS SCHOOL DIST | .004608 | 2,985.99 |
| STATE BASIC SCHOOL LEVY | .001408 | 912.38 |
| STATE CHARTER SCHOOL LEVY | .000083 | 53.78 |
| DAVIS COUNTY | .000788 | 510.62 |
| COUNTY LIBRARY | .000225 | 145.80 |
| DAVIS COUNTY HEALTH & SERVICES | .000145 | 93.96 |
| COUNTY ASSESS & COLLECT LEVY | .000126 | 81.65 |
| DAVIS COUNTY FLOOD | .000101 | 65.45 |
| ANIMAL WELFARE SERVICES | .000071 | 46.01 |
| MULTICNTY ASESS & COLLECT LEVY | .000015 | 9.72 |
| BOUNTIFUL CITY | .000814 | 527.47 |
| SOUTH DAVIS METRO FIRE SERVICE AREA | .000550 | 356.40 |
| SOUTH DAVIS SEWER | .000456 | 295.49 |
| SOUTH DAVIS RECREATION | .000203 | 131.54 |
| WEBER BASIN WATER | .000196 | 127.01 |
| MOSQUITO ABATEMENT | .000094 | 60.91 |
| Total Tax Rate | 0.009883 | |
| TOTAL DUE (\$) | | 6,404.18 |

NOTICE OF PROPOSED TAX INCREASE
DAVIS COUNTY ANIMAL SERVICES

01-133-0717

SQUIRE, ROBERT & ALEXIS
3363 SOUTH BOUNTIFUL BLVD
BOUNTIFUL UT 84010

Davis County Animal Services is proposing a tax increase for 2025. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of 2024 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

Table with 6 columns: Market Value, Taxable Value, Current Year Tax Rate, Tax This Year, Estimated Next Year Tax Rate, Estimated Tax Next Year. Row 1: \$648,000, \$648,000, .000071, \$46.01, .000111, \$71.93

PUBLIC HEARING

Date: Monday, December 3, 2024
Time: 6:15 p.m., or immediately following the conclusion of the Davis County Budget Hearing.
Location: Commission Chambers - 61 South Main Street Farmington, Utah 84025

To obtain more information regarding the tax increase, citizens may contact Animal Care of Davis County at 801-444-2200 or visit our website at https://www.daviscountyutah.gov or attend a public open house:

- Wednesday, November 13th, 6-8PM, Layton Library, 155 N Wasatch Dr, Layton
- Monday, November 18, 6-8 PM, Commission Chambers - County Administration Building, 61 S Main St, Farmington
- Wednesday, November 20th, 6-8PM, South Davis Library, 725 S Main St, Bountiful
- Monday, November 25th, 6-8 PM. Syracuse Library, 1875 S 2000 W, Syracuse

Per new State law: A property owner may receive, upon the property owner's election, an electronic notice when the county recorder records a deed or mortgage on the property owner's real property by scanning the QR code or visiting: https://www.daviscountyutah.gov/recorder/property-alert/



Future of Software Licensing



Davis
COUNTY

Team Solutions

Henry Ford:

“If everyone is moving together, then success takes care of itself.”

“Coming together is a beginning, staying together is progress, and working together is success.”

#CountyFirst

Types of Software Licensing

- Open Source vs Commercial
- Perpetual vs Subscription
- Site License vs Individual
- Machine vs User
- Named User vs Concurrent User

Trends

Open Source

- Growth
- Tying into other platforms
- Supported Versioning

- ## Commercial
- Subscription
 - Individual
 - User
 - Named User
 - BellyButton

Costs are going up

Costs are going up



Davis
COUNTY

Challenges With Change

- Implementation Fees
- Rebuilding Time/Resources
- Retraining

Challenges With OpenSource

- Maintenance
- Compatibility
- Security

Current Challenge

ESRI (GIS software)

- Licensing change
 - Current License - \$150k/yr
 - Proposed License - \$230k/\$265k/\$295k
 - Stripped Down - \$214k/yr

Potential Solutions

- Continue - 100% increase by year 3
 - Purchase lower cost commercial version
 - Move to OpenSource
 - Consolidate GIS work
 - Outsource GIS work
-

Tip of the Iceberg



Questions
