

MINUTES
TOWN OF ALTA, PUBLIC HEARING FOR TRUTH IN TAXATION
Tuesday, August 11, 2026, 6:00 PM
Alta Post Office Building, 10351 E. Highway 210, Alta, Utah

ALTA TOWN COUNCIL PUBLIC HEARING

PRESENT: Mayor Roger Bourke
Councilmember Carolyn Anctil
Councilmember Craig Heimark (Virtual)
Councilmember Elise Morgan

STAFF PRESENT: Chris Cawley, Town Manager
Mike Morey, Town Marshal
Jen Clancy, Town Clerk
Molly Austin, Assistant Town Manager
Brooke Boone, Deputy Town Clerk

ALSO PRESENT: Polly Mclean, Legal Counsel

NOT PRESENT: Councilmember Dan Schilling

1. Call the public hearing to order

Mayor Bourke called the August 11, 2026 Alta Town Council public hearing to order and asked if the town Clerk wanted to make any opening remarks.

Jen Clancy provided background on the Town's FY 2027 budget process, noting that the process began in early 2026 and included Budget Committee meetings and subsequent Council meetings regarding the proposed property tax rate and General Fund budget. Clancy stated that meeting materials and recordings had been made available online and that the Salt Lake County notice of proposed tax increases, along with the amended Property Tax Impact Schedule, had been provided to the public and posted at Town facilities. Clancy reported that the proposed FY 2027 General Fund budget was approximately \$5 million and that the Town proposed increasing property tax revenue from approximately \$412,000 to \$505,000, an increase of \$92,820, representing a 22.56% increase in property tax revenue. Clancy explained that property taxes were calculated using taxable value rather than market value and provided an example illustrating the effect of the proposed increase on a property with \$1 million in taxable value. Mayor Bourke noted that the example represented an increase from approximately \$800 to \$1,000 in Town property taxes.

2. Public Hearing to receive public comment on the proposed FY27 Interim General Fund Budget and the Town's intent to levy a tax rate that exceeds the Town of Alta's certified tax rate with a proposed tax rate of .000979 and associated revenue estimated at \$505,000. The additional ad valorem tax revenue that will be generated each year by the proposed increase in the certified tax rate is \$92,820. The reasons for the proposed tax increase, and the intended use of the additional ad valorem tax revenue is to support wage increases for the

Town Employees, Facility related operating costs, support increase contributions to the Central Wasatch Commission, support service costs for the Alta Resort Shuttle program, implementation of a Civil Code Enforcement Program; COLA wage increases for Police personnel, staff the summer program; modernize Building Permit and Inspection applications; and ongoing maintenance and operating costs for Our Lady of the Snows Community Center. (More detailed information on the reasons are located in the Property Tax Impact Schedule found with the budget documents described below.)

Clancy explained the procedures for members of the public to provide comment during the hearing. Clancy then read the full agenda item as written above into the record.

Mark Haik requested and was granted additional time to provide public comment. Haik commented on the seven expenditures identified by the Town as intended uses of the additional property tax revenue, noting that several involved employee wage increases or cost-of-living adjustments. Haik stated that the proposed wage increases reflected the Town's historical position below market rates and the effects of inflation. Haik identified increased Central Wasatch Commission dues, the Alta Resort Shuttle, and staffing for the summer program as discretionary expenditures and encouraged the Town to prioritize spending on core municipal functions. Haik also commented on the Central Wasatch Commission, stating that they believed the organization did not provide sufficient direct benefit to real property taxpayers in Alta and that Town Council members and staff could access information regarding its activities without the Town paying membership dues. Haik further raised the issue of Town-owned facilities and stated that Friends of Alta had occupied Town facilities for many years without paying rent and that the Alta Center for the Arts should also pay market-rate costs for its use of Town property. Haik concluded by encouraging the Town to align its revenues and expenditures with market conditions and prioritize its core municipal responsibilities.

Mayor Bourke asked if anyone else in person or online wanted to make a public comment.

3. Discussion and possible action to adopt Resolution 2026-R-27 adopting a final tax rate of .000979 with form PT-800

Mayor Bourke stated that although they did not favor increasing taxes, they believed the proposed increase was necessary to support the Town's operations and that staff had developed the budget prudently. Mayor Bourke noted that the budget included approximately 3% for cost-of-living and salary increases, while inflation was approximately 3.5%, and characterized the adjustments as an effort to keep pace with costs rather than an excessive increase. Mayor Bourke acknowledged that expenditures such as the Town shuttle and Central Wasatch Commission contributions were discretionary but stated that the Council viewed them as desirable services. Carolyn Ancil asked about the order of the list of intended uses for the additional revenue. Clancy explained that the items had been listed according to their organization within the budget.

Ancil also noted that recent high-value property sales in the Town could potentially affect future property tax revenues as property values changed. Bourke and Cawley explained that, under the State's property tax system, increases in property values generally resulted in adjustments to the certified tax rate to maintain the same amount of revenue unless the Town pursued an increase through the Truth in Taxation process. Morgan stated that the proposed increase was intended to address rising costs for salaries, goods, services, and insurance and that the Town had historically used

Truth in Taxation periodically to catch up with increasing expenses. Morgan stated that the Town had intended to conduct the hearing the prior year and characterized the proposed increase as catching up with costs accumulated over several years. Heimark stated that increasing property tax revenue would also reduce the Town's budget risk, noting that the Town's reliance on sales tax revenue was high relative to property tax revenue and expressing concern that reduced snowfall in the prior year could affect sales tax collections. Heimark characterized the property tax increase as a prudent measure to reduce that risk.

MOTION: Elise Morgan motioned to adopt Resolution 2026-R-27 adopting a final tax rate of .000979 with form PT-800. Carolyn Ancil seconded.

ROLL CALL VOTE: Councilmember Ancil – yes, Councilmember Heimark – yes, Councilmember Morgan – yes, Mayor Bourke – yes, Resolution 2026-R-27 was adopted.

RESULT: APPROVED

4. Discussion and possible action to adopt Resolution 2026-R-28 adopting the FY27 General Fund Budget

It was noted the previous conversation applied to this agenda item as well.

MOTION: Elise Morgan motioned to adopt Resolution 2026-R-28 adopting the FY27 General Fund Budget. Carolyn Ancil seconded.

ROLL CALL VOTE: Councilmember Ancil – yes, Councilmember Heimark – yes, Councilmember Morgan – yes, Mayor Bourke – yes, Resolution 2026-R-28 was adopted.

RESULT: APPROVED

5. Motion to adjourn

MOTION: Mayor Bourke motioned to adjourn, and Carolyn Ancil seconded.

VOTE: All in favor. The meeting was unanimously adjourned.

RESULT: APPROVED

Passed this 9th day of September, 2026


Jen Clancy, Town Clerk