

THIS AGENDA IS SUBJECT TO CHANGE WITH MINIMUM 24 HOURS NOTICE



UNIFIED FIRE SERVICE AREA AGENDA

June 22, 2021, 8:00 a.m.

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE SERVICE AREA BOARD OF TRUSTEES SHALL ASSEMBLE ELECTRONICALLY FOR A MEETING

THE PUBLIC MAY ATTEND ELECTRONICALLY VIA ZOOM WEBINAR AT:

<https://zoom.us/j/98255960431?pwd=VW9iWk1KQ0JYTl9lSDIxMS96KzZXZz09>

Password: 123911

1. Call to Order – Chair Overson
2. Public Comment
Please limit comments to three minutes each.
There are two options for comments during this meeting:
 - a. Live during the Webinar by logging in as described above. If you wish to make a comment, select the “Raise Hand” button at the bottom of the screen. You will then be added to the queue and invited to speak.
 - b. Email: Public comments will be accepted prior to the meeting via email at publiccomment@unifiedfire.org until 7:00 a.m. June 21, 2021. Emailed comments submitted prior to 7:00 a.m. June 21, 2021, will be read or summarized into the record, comments received after the deadline will be forwarded to the UFSA Board, but not read into the meeting record or addressed during the meeting.
3. Property Tax Review – CFO Hill
4. Consider Resolution 06-2021A to Approve Fixing the Service Area’s Property Tax Rate for 2021 – CFO Hill
5. Possible Closed Session
The Unified Fire Service Area may temporarily recess the meeting to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, pending or reasonable imminent litigation, and the purchase, exchange, or lease of real property, as provided by Utah Code Annotated §52-4-205 or for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.
 - a. the character, professional competence, or physical or mental health of an individual
 - b. pending or reasonable imminent litigation
 - c. the purchase, exchange, or lease of real property as provided by Utah Code Annotated §52-4-205.(If only discussing topic (A), character, etc., then you may move to not record that portion of the closed session per Utah Code § 52-4-206 (6).)

Re-Open the Meeting

6. Adjournment – Chair Overson

The next Board meeting will be held July 20, 2021 at 8:30 a.m. both electronically and at UFA Headquarters located at 3380 South 900 West, Salt Lake City, UT 84119

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFSA MEETINGS.

In accordance with the Americans with Disabilities Act, UFSA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting may be held telephonically/electronically to allow a member of the UFSA Board to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 18th day of June, 2021 on the UFSA bulletin boards, the UFSA website <http://unifiedfireservicearea.com> , posted on the Utah State Public Notice website <http://www.utah.gov/pmn/index.html> and was emailed to at least one newspaper of general circulation with the jurisdiction of the public body.

Cynthia Young, UFSA Board Clerk



Property Tax Review 2021 Budget



Total Taxable Value

\$Billions	2017	2018	2019	2020	2021
	\$23.1	\$25.9	\$28.1	\$29.6	\$26.0



Eligible New Growth

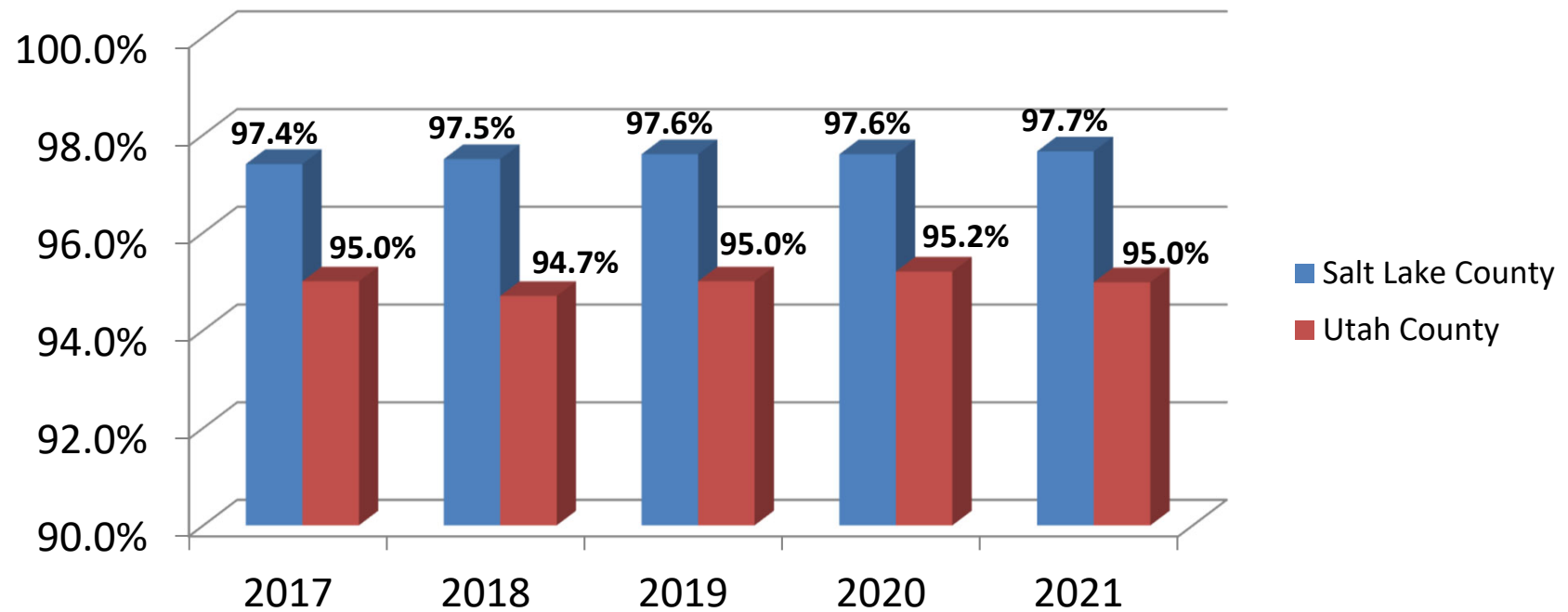
2021

\$870,883,055

2020	2019	2018	2017
\$980,752,195	\$773,557,637	\$1,155,922,584	\$537,290,387



Collection Rates





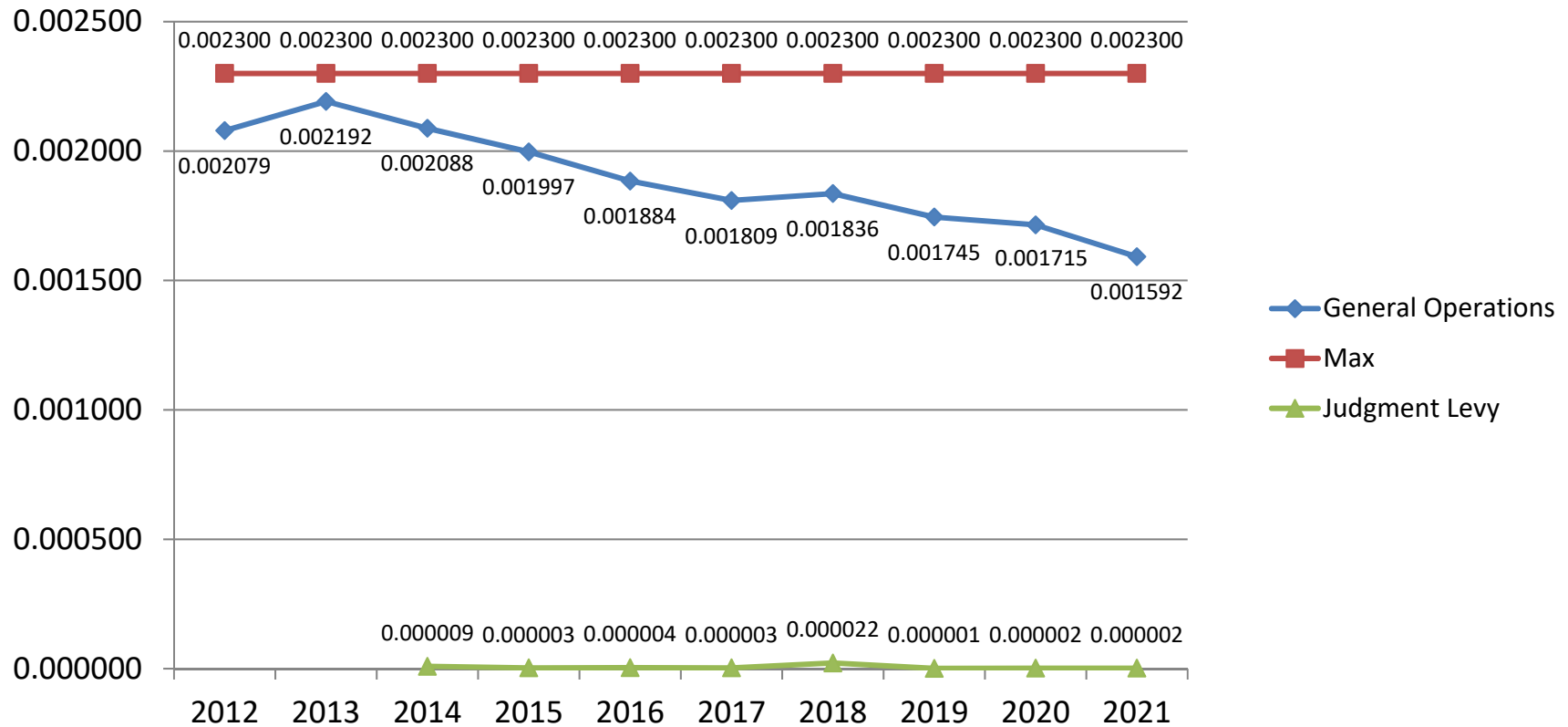
Judgment Levy

Eligible Judgment Levies	Amount	Tax Rate
Mar 1 – Sep 15 2020	\$45,275 ⁽¹⁾	0.000002
Sep 16, 2019 – Feb 28, 2021	\$0	0.000000

⁽¹⁾ Already approved

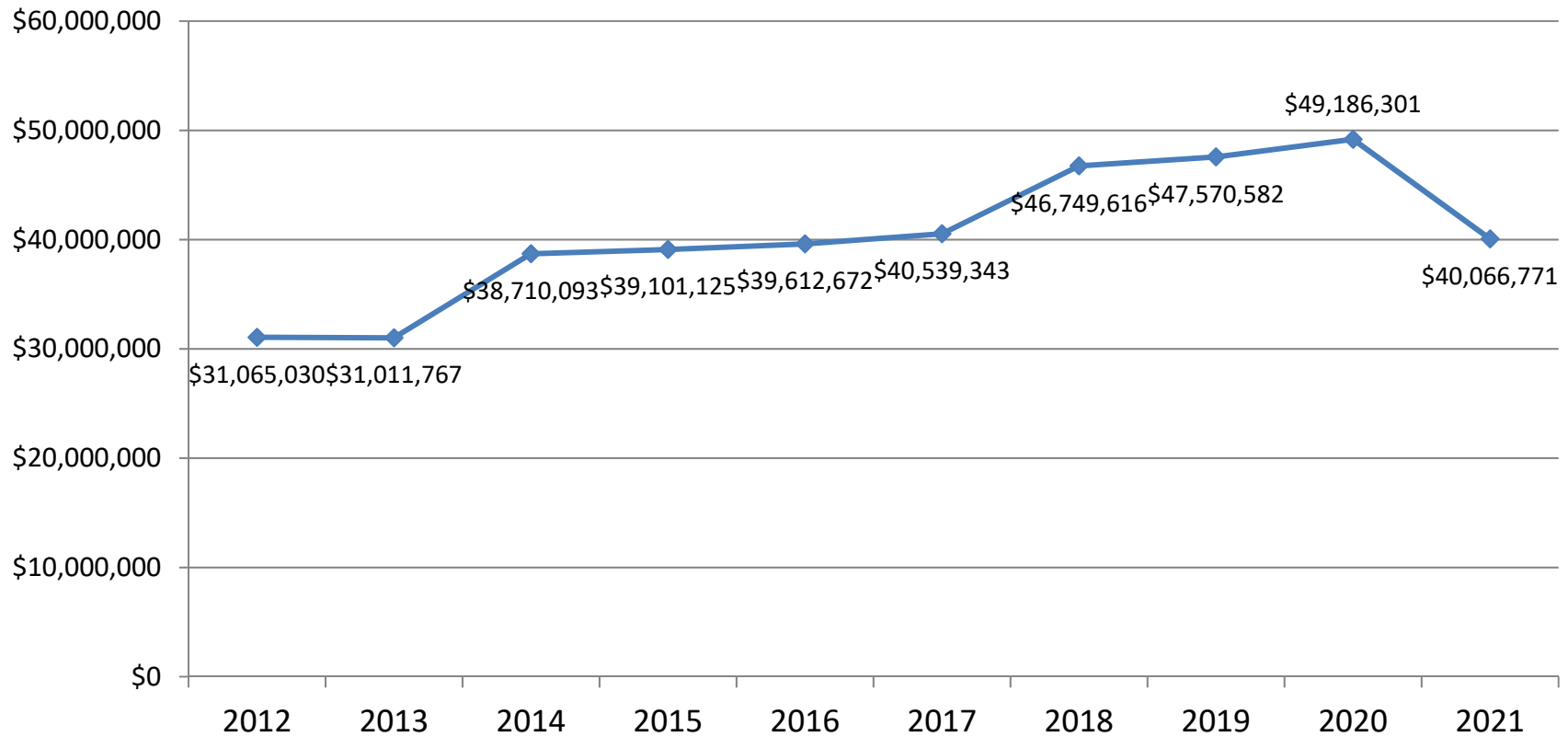


Property Tax Rates





Property Tax Revenue



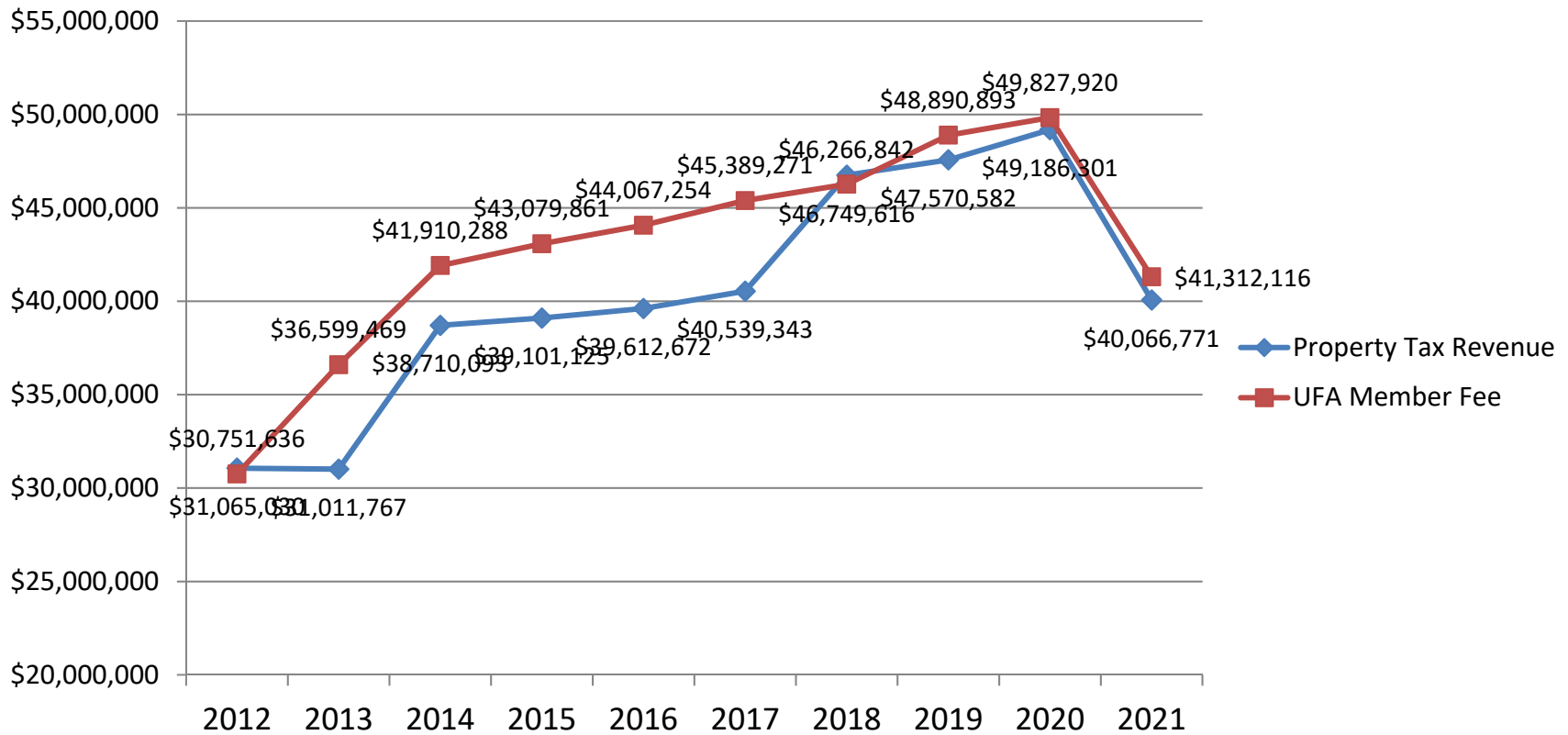


2021 vs 2020

Eligible Judgment Levies	Amount
2020 Property Tax Revenue	\$49,186,301
2020 Herriman	(\$4,978,312)
2020 Riverton	(\$6,153,152)
2020 Alta	<u>\$539,280</u>
2021 Baseline	\$38,594,117
2021 Property Tax Revenue	\$40,066,771
2021 Property Tax Revenue Budget	\$39,750,000

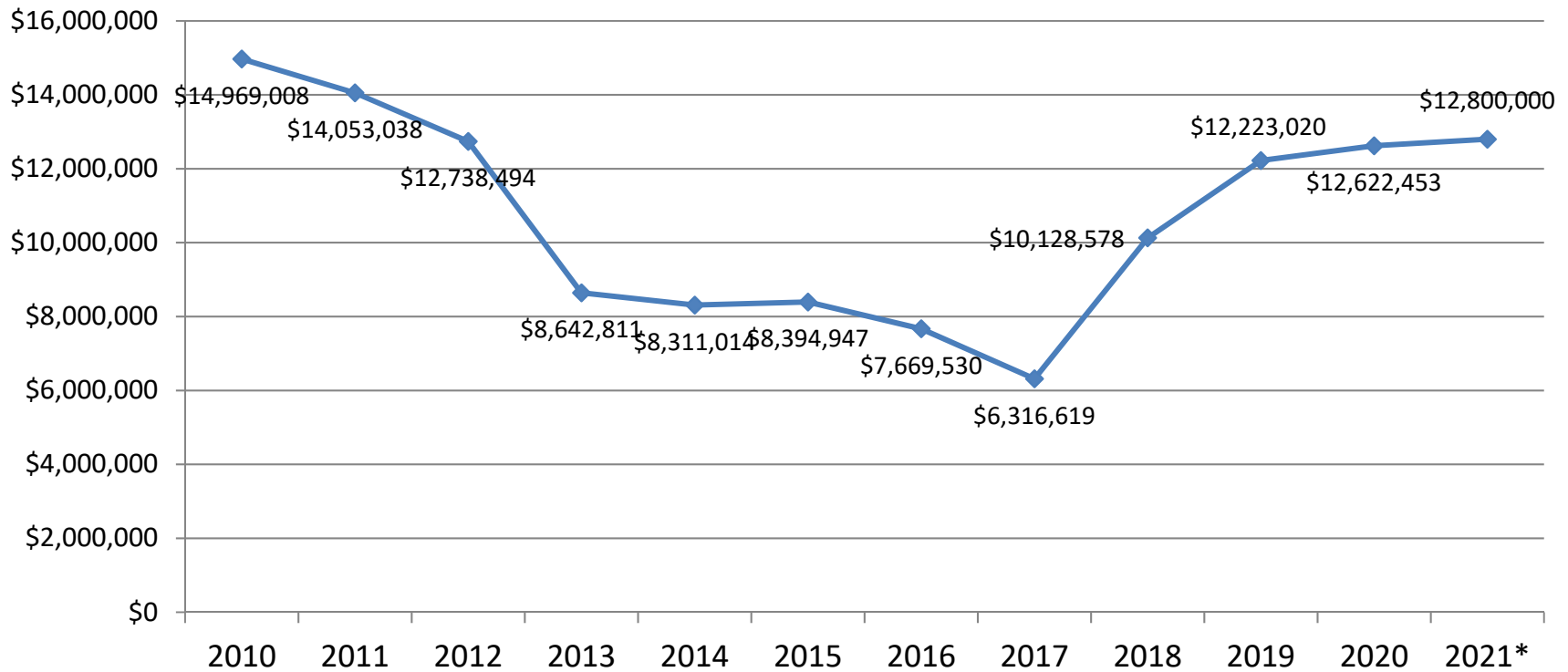


Property Tax Revenue vs UFA Member Fee





Fund Balance History



* Projected



Tax Rate Approval

Tax Rates Needing Approval	Tax Rate
General Operations - Certified Tax Rate	0.001592
Judgement Levy ⁽¹⁾	0.000002

⁽¹⁾ Approved in December

**RESOLUTION OF THE UNIFIED FIRE SERVICE AREA BOARD APPROVING THE SERVICE AREA'S
PROPERTY TAX RATE AND JUDGMENT LEVY RATE FOR 2021**

WHEREAS, Title 17B, Chapter 1, Part 10, of the Utah Code allows the Unified Fire Service Area (the "Service Area") annually to cause taxes to be levied on all taxable property in the Service Area to carry out the Service Area's purposes;

WHEREAS, Utah Code Ann. § 59-2-912 requires the Service Area to adopt its proposed tax rate before June 22 of each year;

WHEREAS, Utah Code Ann. § 59-2-918.5 authorizes taxing entities to impose an ad valorem tax levy to recoup the costs of refunding eligible judgments entered by the Board of Equalization, State Tax Commission, and courts of competent jurisdiction;

WHEREAS, Utah Code Ann. § 59-2-1330 authorizes the Service Area to issue a judgment levy for the payment of eligible judgments, and the Service Area, in compliance with law, adopted a judgment levy in the amount of **\$45,275** on December 15, 2020, for eligible judgments for the months of March 1, 2020 through September 15, 2020, and there are **no further judgment levies** for the months of September 16, 2020 through February 28, 2021;

WHEREAS, the Service Area has satisfied all applicable legal requirements for the Board to adopt the Service Area's 2021 property tax rate, which does not exceed the certified tax rate, and for the judgment levy rate;

NOW, THEREFORE, be it resolved and restated by the Board of Trustees of the Unified Fire Service Area as follows:

1. The Unified Fire Service Area's tax rate for the year 2021 shall be 0.001592.
2. The Unified Fire Service Area's judgment levy rate for the year 2021 shall be 0.000002, for the total judgment levy amount of \$45,275 for inclusion on the 2021 tax notice.
3. Copies of this Resolution, together with instructions to levy the rate and other documents, as allowed by law, may be submitted to appropriate County and other officials.
4. This Resolution shall take effect upon approval by the Board of Trustees.

Passed by the Board of Trustees of the Unified Fire Service Area this 22nd day of June, 2021.

**BOARD OF TRUSTEES
UNIFIED FIRE SERVICE AREA**

By: _____
Kristie Overson, Chair

ATTEST:

Cynthia Young, Clerk

4839-0887-5502, v. 1