

ORDINANCE NO. 2022- 14

AN ORDINANCE OF THE SOUTH SALT LAKE CITY COUNCIL TO LEVY A PUBLIC SAFETY SERVICE PROPERTY TAX

WHEREAS, Utah Code Ann. Section 10-6-133 requires the governing body of each City to set the real and personal property tax levy for various municipal purposes before June 22, or September 1 in the case of a property tax rate increase under Sections 59-2-919 through 59-2-923;

WHEREAS, as required by Utah Code Ann. Section 59-2-913 prior to June 22 the City provided to the Salt Lake County Auditor a statement containing the amount and purpose of each levy fixed by the South Salt Lake City Council (the "Council");

WHEREAS, Utah Code Ann. Section 10-6-133.4 states that a City may account separately for the revenues derived from a property tax that is lawfully levied for a specific purpose in accordance with that section;

WHEREAS, a Council is required to indicate through ordinance that the City levies the tax under Utah Code Ann. Section 10-6-133.4 and must indicate the specific service for which the City levies the tax;

WHEREAS, Utah Code Ann. Section 10-6-133.4 further requires a City to create a special revenue fund to hold the revenues collected under that section and that the City may only expend revenues from that special revenue fund for a purpose that is solely related to the provision of the service for which the fund is established;

WHEREAS, on June 15, 2022, the South Salt Lake City Council (the "City Council") adopted a proposed tax rate of .001029 for public safety services and adopted the tentative budget as the interim budget, which established and included the public safety services special revenue fund to hold revenues collected through the public safety services levy;

WHEREAS, the City Council held a Truth in Taxation public on August 9, 2022, to provide any interested party the ability to come and provide oral testimony to the Council regarding the proposed tax rate;

WHEREAS, the City Council recognizes the important and lifesaving work provided by the public safety personnel of the City of South Salt Lake;

WHEREAS, the City Council recognizes the importance of a dedicated funding source to provide competitive wages to the City's public safety personnel in order to ensure that the City is able to employ highly qualified and competent public safety personnel;

WHEREAS, the City Council met in regular session on August 10, 2022, to consider, among other things, levying a tax for public safety services, adopting a final tax rate of .001029 for that public safety service levy, and adopting the final budget establishing and including the public safety service special revenue fund to hold revenues collected through the public safety service levy;

WHEREAS, the Council finds it is necessary and in the best interests of the City of South Salt Lake to levy a property tax for public safety services; and

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of South Salt Lake as follows:

SECTION I: The City of South Salt Lake levies a property tax pursuant to Utah Code Ann. Section 10-6-133.4 for public safety services. The rate of the public safety service property tax shall be .001029. All revenues collected through the public safety services levy shall be deposited and held in the Public Safety Service Special Revenue Fund Budget adopted as part of the final budget for the fiscal year July 1, 2022, to June 30, 2023.

SECTION II: Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION III: Effective Date. This ordinance shall become effective upon Mayor's signature and publication, or after fifteen days of transmission to the office of the Mayor if neither approved nor disapproved by the Mayor, and thereafter, publication.

[Signatures appear on next page]

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BY THE CITY COUNCIL:

Sharla Bynum
Sharla Bynum, Council Chair

ATTEST:

Ariel Andrus
Ariel Andrus, City Recorder

City Council Vote as Recorded:

Bynum	<u>Yes</u>
Williams	<u>Yes</u>
Huff	<u>Yes</u>
Mila	<u>Absent</u>
Pinkney	<u>no</u>
Siwik	<u>no</u>
Thomas	<u>Yes</u>

Transmitted to the Mayor's office on this 11 day of August, 2022.

Ariel Andrus
Ariel Andrus, City Recorder

MAYOR'S ACTION: Approve

Dated this 11th day of August, 2022.

Cherie Wood
Cherie Wood, Mayor



ATTEST:

Ariel Andrus
Ariel Andrus, City Recorder