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3 **City of Taylorsville**
4 **SPECIAL CITY COUNCIL MEETING**
5 *Minutes*

6
7 **Tuesday, August 16, 2022 at 6:30 p.m.**
8 **Council Chambers, Room No. 140**
9 **2600 West Taylorsville Blvd.**
10 **Taylorsville, Utah 84129**

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13 **BRIEFING SESSION**

14
15 **Attendance-**

16
17 **Mayor:** Kristie Overson

18
19 **Council Members:**

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21 Council Chair Anna Barbieri
22 Councilmember Ernest Burgess
23 Councilmember Curt Cochran
24 Councilmember Bob Knudsen

20
21 **City Staff:**

21 John Taylor, City Administrator
22 Scott Harrington, Asst. City Admin./CFO
23 Jamie Brooks, City Recorder
24 Kristy Heineman, Council Coordinator

25
26 **Excused:** Council Vice-Chair Meredith Harker

27
28 **Others:** Jackie Aaron, John E. Gidney, Lynn Handy, Heather Jensen, Linda Kerstein, Marc
29 McElreath, Orin Randall, Gus Summers, and Shell Summers

30
31 **1. Roll Call**

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33 Chair Barbieri called the meeting to order at 6:31 p.m. A roll call was conducted wherein all
34 councilmembers were present except for Councilmember Harker who was excused.

35
36 **2. Truth in Taxation**

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38 **2.1 Presentation – Scott Harrington**

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40  On the large monitors in the room Assistant City Administrator and Chief Financial Officer
41 Scott Harrington displayed a copy of the notice that had been published in the newspaper as well
42 as various other places. He explained that the average cost of a home in Taylorsville was
43 \$432,000 and that if the council were to adopt the proposed tax increase, the tax on such a home
44 would go up by \$16.16 per year. He pointed out that Taylorsville businesses did not receive the
45 45% residential exemption so a business valued at the same amount (\$432,000) and their

1 increase would be \$29.37 per year. Second homes in Taylorsville would be taxed like a
2 business. Essentially it was an increase of 10.07% over the previous year's revenue.

3
4 Mr. Harrington then displayed a bar graph showing Taylorsville's certified tax rate from 2004
5 through 2021. Although many people assumed that as the value of their home increased, tax
6 revenue going to the city increased as well. That actually wasn't the case. Instead, Taylorsville's
7 tax rate went *down* as property values went up, resulting in the same amount of revenue as was
8 received when property values were lower (excluding new growth). In 2013 (the last time
9 Taylorsville increased taxes) there had been a 29% increase which was a response to the
10 growing tax rate from 2009 through 2012 as depicted on the bar graph. The city was then able to
11 have a 50% tax reduction the following year when it joined Unified Fire Authority and the tax
12 rate had decreased steadily since then as property values rose. The white line on the graph
13 illustrated the steady rise of inflation since 2004. As inflation increased, the tax rate went down
14 which meant the city did not reap increased revenue.

15
16 Mr. Harrington then showed a "sample" property tax notice like the ones that Salt Lake County
17 had sent to each property owner the previous month. He had highlighted the line which showed
18 that even with a 10%+ increase, the city was below what its tax rate would have been the
19 previous year because house values had increased.

20
21 Councilmember Cochran pointed out for the residents that the figures Mr. Harrington was
22 referring to on the sample notice were based on the assessment types and market values at the
23 top of the notice. Mr. Harrington agreed and pointed out that there was a 45% residential
24 exemption, so residents were typically only taxed on 55% of their house value.

25
26 He then went on to provide an explanation about Resolution No. 22-26. The city's General Fund
27 budget for the coming year was \$26,000,000. The previous year was approximately \$30,000,000.
28 The figure had gone down this year due to the funds that came from the American Rescue Plan
29 Act (ARPA) funds provided by the federal government. However, inflation had resulted in
30 significant cost increases in many areas. He then summarized the budgets for the various city
31 funds and

32
33 Financial challenges for the coming fiscal year were:

- 34 • 10% inflation rate
- 35 • Increasing fuel costs (up 36% over the last year)
- 36 • Rising price of oil
- 37 • Supply chain issues and delays, resulting in increased costs
- 38 • Employee retention

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40 The proposed tax increase, if adopted, would yield approximately \$337,000 of new revenue.

New Items Added to the Budget:

- New school resource officer at Taylorsville High School
- New GRAMA Coordinator to help the police department handle the huge number of records requests they received on a regular basis
- Transfer to Capital of \$396,198
- New roof on the Senior Center
- 5% decrease in health insurance costs
- Continued support of the Arts Council (\$20,000) New roof on Senior Center's 5% Decrease in health insurance cost

Councilmember Burgess asked to Mr. Harrington to mention the "circuit breaker" program for those experiencing financial hardship. He indicated that the program offered property tax relief for qualified homeowners. Interested parties should contact the Salt Lake County Treasurer's office.

2.2 Public Hearing to receive public comment regarding Resolution No. 22-24, a resolution of the City of Taylorsville approving an increased property tax rate for real property within the City of Taylorsville – Scott Harrington



Chair Barbieri opened the public hearing at 6:42 p.m.

Orin Randall appreciated that the city was trying to keep the tax rate down. But although he saw the new Midvalley Performing Arts Center and improvements being made to the sports complex down the street, he wondered what had been done in his neighborhood. There were streetlights that had been out for 13 years. He could not enjoy his backyard because of the horrible smell coming from his neighbor's yard who fed feral cats. There was a court order in place ordering him to do certain things and nothing had happened. The Health Department had visited the home but because the wind happened to be blowing in the other direction, they could not smell the problem. He did not believe he would ever be able to sell his home unless he sold it during the winter and did not disclose the problem to the buyer. Mr. Randall also stated that he tried to keep his yard looking nice and wished his neighbors did the same. He had to spend \$3000 for a tall fence on the *other* side of his home because of the condition of that neighbor's backyard.

Chair Barbieri appreciated Mr. Randall's comments and in response to his question about what the city had done for him, it had invested in a new police department which was absolutely to Mr. Randall's benefit. There had also been a great deal of improvement done to the roads in Taylorsville. And in response to his comment about streetlights, she stated that the city had a plan to replace the old and/or broken lights with new ones.

1 Marc McElreath inquired about whether Granite School District was funding the new school
2 resource officer.

3
4 Mayor Overson responded that the city administration was in the midst of negotiations with the
5 District on that very thing but felt that for the sake of safety, it was important to have the officer
6 on site as soon as possible and not wait until an agreement with the school district had been
7 reached. She expected them to pay at least part of the new resource officer's salary.

8
9 Linda Kerstein addressed the city council via an American Sign Language interpreter. She
10 indicated that she had spoken to realtors and compared prices of various homes. She stated it was
11 very difficult to find housing. She mentioned problems that she had noticed in Taylorsville as
12 well as other cities in the valley—weather related problems, sidewalks covered with snow. She
13 felt that many people were unable to afford an increase in property tax and felt that many
14 businesses had closed since Covid. She also indicated that many people were only working part-
15 time and therefore could not afford the proposed increase. She did not believe it made sense to
16 increase property taxes. She asked that the council consider approving a 5% increase rather than
17 10%.

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19 There was no one else who indicated a desire to speak so Chair Barbieri closed the public
20 comment period at 6:51 p.m.

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22 Councilmember Cochran asked when a tax increase would take affect if it were adopted. Mr.
23 Harrington responded that it would be in November.

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25 **2.3 Public Hearing to receive public comment regarding Resolution No. 22-26, a**
26 **resolution of the City of Taylorsville approving and/or amending the final**
27 **budget for Fiscal Year 2022-2023 – Scott Harrington**
28

29 Chair Barbieri opened the public hearing for Resolution No. 22-26 at 6:52 p.m. However, there
30 was no one who indicated a desire to speak so the public hearing was closed at 6:53 p.m.

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32 **3. ADJOURNMENT**
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34 **MOTION: Councilmember Knudsen moved to adjourn. The motion was seconded by**
35 **Councilmember Cochran and Chair Barbieri declared it adjourned at 6:53**
36 **p.m.**
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Jamie Brooks, City Recorder