



South Salt Lake City Council
Truth in Taxation Public Hearing
Amended AGENDA

Public notice is hereby given that the South Salt Lake City Council will hold a Public Hearing on **Tuesday, August 9, 2022**, in the City Council Chambers, 220 East Morris Avenue, Suite 200, commencing at **7:00 p.m.**, or as soon thereafter as possible. A link to stream the meeting can be found at sslc.gov

Conducting: Sharla Bynum, Council Chair

Public Hearing – 7:00 p.m. (Or As Soon Thereafter As Possible)

To receive public input regarding the City of South Salt Lake proposed increase to property tax revenue.

The City of South Salt Lake tax on a \$397,000 residence would increase from \$267.26 to \$560.07, which is \$292.81 per year

The City of South Salt Lake tax on a \$397,000 business would increase from \$485.93 to \$1,018.31, which is \$532.38 per year.

If the proposed budget is approved, City of South Salt Lake would increase its property tax budgeted revenue by 109.49% above last year's property tax budgeted revenue excluding eligible new growth

1. Crystal Makin, for the City, to present information and answer questions.
2. Open Public Hearing
3. Receive Public Input
4. Close Public Hearing
5. Discussion by the City Council
6. At Conclusion of Discussion by the Council, Motion and Second by Council
 - a. To move action until a future specified meeting date;
 - b. To take it to a work meeting for further discussion; or
 - c. To take final action on the matter by;
 1. Adopting the Proposed Public Safety Service Levy Property Tax rate
 2. Adopting the Proposed General Operations Property Tax rate
 3. Adopting each Fund Budget separately by Resolution

Adjourn

Posted August 4, 2022

Those needing auxiliary communicative aids or other services for this meeting should contact Ariel Andrus at 801-483-6019, giving at least 24 hours' notice.

CITY COUNCIL

MEMBERS:

LEANNE HUFF
COREY THOMAS
SHARLA BYNUM
PORTIA MILA
SHANE SIWIK
NATALIE PINKNEY
CLARISSA WILLIAMS

220 E MORRIS AVE
SUITE 200
SOUTH SALT LAKE
UTAH
84115
P 801.483.6027
F 801.464.6770
SSLC.GOV

Public Comments/Question Policy

Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business. When a member of the audience addresses the Council and/or Mayor, they will come to the podium and state their name and City they reside. Individuals will be asked to limit their remarks/questions to three (3) minutes each. The conducting Council Member shall have discretion as to who will respond to a comment/question. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks. Some comments/questions may have to wait for a response until the next regular council meeting. The conducting Council Member will inform a citizen when they have used the allotted time. Grievances by City employees must be processed in accordance with adopted personnel rules.

CITY OF SOUTH SALT LAKE
TRUTH IN TAXATION PUBLIC HEARING

COUNCIL MEETING

Tuesday August 9, 2022
7:00 p.m.

CITY OFFICES

220 East Morris Avenue #200
South Salt Lake, Utah 84115

PRESIDING
CONDUCTING

Council Chair Sharla Bynum
Council Chair Sharla Bynum

COUNCIL MEMBERS PRESENT:

Sharla Bynum, LeAnne Huff, Natalie Pinkney, Shane Siwik,
Corey Thomas, and Clarissa Williams

COUNCIL MEMBERS EXCUSED:

Portia Mila

STAFF PRESENT:

Mayor Cherie Wood
Josh Collins, City Attorney
Terry Addison, Fire Chief
Jack Carruth, Police Chief
Crystal Makin, Finance Director
Randy Sant, Interim Community Development Director
Kelli Meranda, Promise South Salt Lake Director
Dennis Pay, City Engineer
Danielle Croyle, Public Information Officer
Chris Taylor, Police Detective
Jim Anderson, Police Lieutenant
Ariel Andrus, City Recorder

Matters for Discussion

Public Hearing to receive input regarding the City of South Salt Lake proposed increase to property tax revenue.

If the proposed budget is approved, City of South Salt Lake would increase its property tax budgeted revenue by 109.49% above last year's property tax budgeted revenue excluding eligible new growth.

Finance Director, Crystal Makin, presented information regarding the proposed property tax increase. A copy is attached and incorporated by this reference.

Council Chair Bynum acknowledged comments from residents Alex Cater, Johanna

Blair, Lewis Kogan and Michelle Poe. Those comments are attached and incorporated by this reference.

Barbara Rich, Resident of South Salt Lake. She spoke against the property tax increase.

Tim Eccleston, Resident of South Salt Lake. He spoke against the property tax increase.

Lance Oyler, Business owner in South Salt Lake. He spoke against the property tax increase.

Molly Cozzens, Resident of South Salt Lake. She spoke against the property tax increase.

Rob Carper, Resident of South Salt Lake. He spoke against the property tax increase.

Sunie Wasley, Resident of South Salt Lake. She spoke against the property tax increase.

Ian Hammond, Resident of South Salt Lake. He spoke against the property tax increase.

Lilah Rosenfield, Resident of South Salt Lake. She spoke against the property tax increase to be used towards public safety.

Cathie, Resident of South Salt Lake. She spoke against the property tax increase.

Jim Peters, Business owner in South Salt Lake. He spoke against the property tax increase.

Clay Bacon, Resident of South Salt Lake. He spoke against the property tax increase.

Christopher Love, Property owner in South Salt Lake. He spoke against the property tax increase.

Brittany Karzen, Resident of South Salt Lake. She said that thirty-five percent of the property in South Salt Lake is tax exempt and she feels it is time the City looked at ways to address that issue. She also feels the City should look at the use of public safety at those tax exempt facilities such as the jail and the homeless resource center.

Amy Oyler, Business owner in South Salt Lake. She has concerns about the future of her business and her employees due to this property tax increased.

Suman Basak, Resident of South Salt Lake. He spoke against the property tax increase.

Adam Ton, Resident of South Salt Lake. He spoke against the property tax increase.

John Spencer, Property owner and Resident of South Salt Lake. He owns rental property in South Salt Lake and he fears that he will have to raise rent on his tenants because of the property tax increase.

Amy Stokes, Business owner in South Salt Lake. She thanked the police for everything they do and she supports them. She wonders if there are other ways to fund public safety without raising the property taxes.

Aleks Hinton, Resident of South Salt Lake. He is against the property tax increase currently.

Erin Ackman, Resident of South Salt Lake. She is against the property tax increase.

William Lutz, Resident of South Salt Lake. He is against the property tax increase.

Council Chair Bynum said that the Council will not be taking action on the proposed property tax increase tonight. This item will be discussed further at tomorrow’s regular Council meeting.

Council Member Pinkney thanked everyone for attending tonight’s hearing. The first meeting she attended in the City was a budget discussion where a sixty percent increase was being proposed. She wrote an op-ed after that suggesting the City create a budget committee so residents can voice their opinions on the budget. She has not discussed that committee since being on the City Council but will consider bringing that forward again. She encouraged residents to attend tomorrow’s meeting as well.

Council Member Thomas thanked everyone for being at tonight’s meeting. This is a hard and serious decision for the Council to make. She has been on the City Council for fives years and three years ago a tax increase was proposed at a smaller amount and she voted against that increase. In hindsight she wishes she would have voted for that property tax increase so the City wouldn’t be in such dire position now.

Council Member Pinkney made a motion to move the proposed property tax increase to August 10, 2022 for further discussion.

- MOTION: Natalie Pinkney
- SECOND: Clarissa Williams
- Voice Vote:
- Bynum: Yes
- Huff: Yes
- Mila: Absent
- Pinkney: Yes
- Siwik: Yes
- Thomas: Yes
- Williams: Yes

Council Member Williams made a motion to adjourn the meeting

- MOTION: Clarissa Williams
- SECOND: Natalie Pinkney

Voice Vote:

Bynum: Yes
Huff: Yes
Mila: Absent
Pinkney: Yes
Siwik: Yes
Thomas: Yes
Williams: Yes

The meeting adjourned at 8:14 p.m.



Sharla Bynum, Council Chair



Ariel Andrus, City Recorder

August 9, 2022

Truth in Taxation - Public Hearing
LIST OF ATTENDEES

<u>NAME</u>	<u>CITY/TOWN</u>	<u>REPRESENTING</u>
Gregory Johnson	S. Salt Lake	
Aleks HATON	S. Salt Lake	
Melissa Graugue	S. Salt Lake	
Jenny Moran	S. Salt Lake	
WILLIAM LUTZ	S. SALT LAKE	
Polli Meander	CSL	SSL
Erin Russell	S. Salt Lake	
Brittany Karreen	SSL	
Betty Williams	Brickyard	So SL business entity
Clay Bacon	So SALT LAKE	
ADAM TOOT	S Salt Lake	self
Ian Hammond	S Salt Lake	self
Peggy Emery	SSL	
Willard Emery	SSL	self
Judith Thatcher	SSL	self
Joyce Snarr	S.S.L.	self
Alec Martin	South Salt Lake	
Chris Hedrick	SSL	
Linh Rosenkranz	SSI	self
AMY STOKES	SSL	GIFT HOUNDS, INC.
Penny Taylor	SSL	
Christopher Love	Sandy	So. SL Business Entity
Kathy Diane Bohlin	SSL	self
CATHIE COSTANZO	SSL	self



Name	City/Town	Representing
Cheryl Walden	South Salt Lake	Self ✓
JONATHAN ROSALES	SOUTH SALT LAKE	Self
Kelsey Zalac	South Salt Lake	Self
Jasmin & Charles	South Salt Lake	Self.
John Salevourakis	SSL	Self
Mikias	SSL	FD
Lance Oyer	SSL	Mountain Valley Painting
Amy Dyer	SSL	Mountain Valley Painting
Suman Basak	SSL	Self
Priyanka Basak	SSL	Self.
Dennis Guy	SSL	Engineering
Randy Saut	SSL	Comm. Adv.
Aileen Hampton	SSL	Self
Robert Hampton	SSL	Self
Sara Wasley	SSL	Self & family
Steven Schaffner	SSL	Self

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August 9, 2022

Truth in Taxation - Public Hearing
LIST OF ATTENDEES

<u>NAME</u>	<u>CITY/TOWN</u>	<u>REPRESENTING</u>
<u>Barkham Aikh</u>	<u>South Salt Lake</u>	
<u>Alex Gregory</u>	<u>South Salt Lake</u>	
<u>Alvin Ricky</u>	<u>SSL</u>	
<u>Richard Law</u>	<u>SSL</u>	
<u>Andrea Martin</u>	<u>SSL</u>	
<u>John Hunt</u>	<u>South Salt Lake City</u>	
<u>Erin Ackman</u>	<u>SSL</u>	
<u>John Tabet</u>	<u>Millcreek</u>	
<u>Molly Correns</u>	<u>South Salt Lake</u>	
<u>Rosemarie Probst</u>	<u>SSL</u>	
<u>Reinert Groebbs</u>	<u>SSL</u>	
<u>Tim D. DeClerck</u>	<u>SSL</u>	
<u>Louis Farrington</u>	<u>SSL</u>	
<u>Margaret Farrington</u>	<u>SSL</u>	
<u>JOHN P. SPENCER</u>	<u>SSL</u>	
<u>Betty Boyd</u>		
<u>Scott G. Santor</u>	<u>South Salt Lake</u>	
<u>Jim Peters</u>	<u>Sammy</u>	<u>JP Designs</u>
<u>Vickie Andreas</u>	<u>South Salt Lake</u>	
<u>David Coleman</u>	<u>S. Salt Lake 84115</u>	
<u>Kim Deacon</u>	<u>South Salt Lake</u>	
<u>Yolanda Arias</u>	<u>South Salt Lake</u>	
<u>Arinda Gutierrez</u>	<u>SSL</u>	



Ariel Andrus <aandrus@sslc.gov>

Fwd: Resident Opposition Perspective on Property Valuation and Tax Changes

1 message

LeAnne Huff <lhuff@sslc.gov>

Tue, Aug 9, 2022 at 4:22 PM

To: Ariel Andrus <aandrus@sslc.gov>

----- Forwarded message -----

From: Alex Cater <cater@sslc.gov>

Date: Mon, Aug 8, 2022 at 8:14 AM

Subject: Resident Opposition Perspective on Property Valuation and Tax Changes

To: <lhuff@sslc.gov>

CC: Tamra

Hello Councilwoman Huff,

My name is Alex Cater and my wife and I have a home in District 1 on 200 East. We purchased it in late 2020 and have thoroughly enjoyed our time in South Salt Lake and playing a part in the community.

Since we are not able to participate in the city council meetings due to work constraints, we wanted to raise a concern about the proposed tax increase.

We strongly urge the Council to not adopt the proposed tax increases as it would have an adverse impact on the progress that the City has been making. A few reasons for this position:

- **The tax increases as proposed would make South Salt Lake less competitive and desirable for homeowner hip** relative to the more established Salt Lake City and emerging communities such as West Valley City and others. This may result in *fewer people owning homes* in South Salt Lake given its relative value to other areas.
- **Increasing property values have contributed to a favorable balance in the General Fund and already contribute more to the City than the national benchmark** Currently, funds from property taxes have contributed more than \$1M over this year's budgeted amount from the category. Therefore, revenue from properties does not seem to be underrepresented in the City's budget and should find ways to increase revenue from other areas such as sales tax by attracting business. Property taxes contribute to roughly 30% of this year's budget compared to a benchmark of 17% according to The Urban Institute ([urban.org](https://www.urban.org))
- **Increasing the property tax rate is double-taxation which will adversely affect total revenues** as a result of the previous two points. A significant amount of revenue has been generated from higher home values, whereas a higher tax rate disproportionately affects South Salt Lake residents who are invested in the community's growth. It also will lower the value of new homes being built and sold while putting an increased burden on longer-standing residents. That burden would then be pushed to renters, who constitute roughly half of City residents, as owners would ratchet prices higher in an effort to cover the higher costs.

We appreciate the need for the City to function by earning revenue, however, this dramatic increase would result in a dramatic shock to the community that would stall growth, disproportionately hurt residents, and fails to provide a comprehensive and responsible urban policy solution by developing a well-rounded and time-phased approach to generate revenue.

I appreciate your consideration of this perspective and welcome the opportunity to speak more about this.

Best,
Alex



Ariel Andrus <aandrus@sslc.gov>

Fwd: Water Tower Resident Supporter | Upcoming Public Hearing and Taxation Plan

1 message

Clarissa Williams <cwilliams@sslc.gov>
To: Ariel Andrus <aandrus@sslc.gov>

Tue, Aug 9, 2022 at 6:48 PM

----- Forwarded message -----

From: **Johanna Blair** <jblair@sslc.gov>
Date: Tue, Aug 9, 2022, 14:41
Subject: Water Tower Resident Supporter | Upcoming Public Hearing and Taxation Plan
To: mayor@sslc.gov <mayor@sslc.gov>, lhuff@sslc.gov <lhuff@sslc.gov>, cwilliams@sslc.gov <cwilliams@sslc.gov>, npinkney@sslc.gov <npinkney@sslc.gov>

Hello SSLC Mayor and Council Representatives,

I've lived in the water tower neighborhood of South Salt Lake for over 4 years and have seen firsthand our city's rapid development. We definitely need more police and firefighters and a better storm water system, among other things. I completely support the proposed property tax increase, if that means we can make our neighborhoods safer and improve our infrastructure by doing so. I know there are those who disagree with me. They may feel that this tax increase is unnecessary or excessive. To them I say, South Salt Lake is going to continue to grow, regardless. We can either fund it now and provide for the basic requirements of that growth or maintain the status quo and just hope our current infrastructure and safety issues go away.

I'd prefer the first option. Though I can't attend the public hearing tonight, please know that you have my families full support to approve the property tax increase. Thank you for your time.

Best,

Johanna Blair



Ariel Andrus <aandrus@sslc.gov>

Fwd: Comment for tomorrow's Truth in Taxation Hearing

Sharla Bynum <sbynum@sslc.gov>
To: Ariel Andrus <aandrus@sslc.gov>

Tue, Aug 9, 2022 at 7:27 AM

Please print for me to read.

----- Forwarded message -----

From: **Lewis Kogan**
Date: Mon, Aug 8, 2022 at 6:37 PM
Subject: Comment for tomorrow' Truth in Taxation Hearing
To: <sbynum@sslc.gov>, <npinkney@sslc.gov>, <cwilliams@sslc.gov>

Good evening Council Member Bynum, Pinkney and William. Unfortunately, I'm unable to attend tomorrow's scheduled Truth in Taxation Hearing, but I wanted to send my comments via email beforehand, if you'll allow me.

My wife and I moved to South Salt Lake's Fitts Park neighborhood in early 2014. When we first moved here, we thought it might be a brief stop before finding a more permanent place to live, but we soon decided to purchase a home in SSL and for the past 8 years have been increasingly proud to call ourselves and our two children South Salt Lake residents. This fall, I am excited to be starting my own small business here. We love the way that SSL embraces the ethnic, economic and cultural diversity that has long been a part of this community. We have benefited directly from many of the progressive urban planning programs that SSL has undertaken, including the westward extension of the S Line Trail, the redevelopment of the Burton Lumber site, improvements to Central Park and Fitts Park, and the various business-friendly practices and community-building initiatives that are increasingly making the downtown district a fun and exciting place to hang out and meet other South Salt Lakers.

We appreciate SSL Government's longstanding efforts to minimize tax impacts on city residents and businesses, but also recognize and acknowledge that it has been a long time since SSL raised property tax rates. A lot has changed during this time, service costs and standard wages have risen dramatically, and SSL is also experiencing rapid change as the population of the Wasatch Front is growing dramatically. We love living here and want SSL to continue to invest in the kind of community infrastructure that will keep SSL "on the move" in the right direction - including public safety personnel, public parks and infrastructure, assets that support community planning and growth, and competitive wages for attracting and retaining high-caliber staff. Thank you for all your hard and excellent work for this community. Please support the City's proposed tax increase that will be up for discussion tomorrow.

Sincerely,

Lewis & Halle Kogan

Sharla Bynum
SSL Council Chair



Ariel Andrus <aandrus@sslc.gov>

Fwd: Vote AGAINST property tax increase

1 message

Sharla Bynum <sbynum@sslc.gov>
 To: Ariel Andrus <aandrus@sslc.gov>

Tue, Aug 9, 2022 at 1:44 PM

Please print this one too. Thank!

----- Forwarded message -----

From: **Michelle Poe** >
 Date: Mon, Aug 8, 2022 at 2:06 PM
 Subject: Vote AGAINST property tax increase
 To: cwilliams@sslc.gov <cwilliams@sslc.gov>, npinkney@sslc.gov <npinkney@sslc.gov>, lhuff@sslc.gov <lhuff@sslc.gov>, cthomas@sslc.com <cthomas@sslc.com>, sbeverly@sslc.com <sbeverly@sslc.com>, pmila@sslc.com, pmila@sslc.com, iwik@sslc.gov, iwik@sslc.gov, mayor@sslc.gov, mayor@sslc.gov

City Council Members and Mayor Wood,

I am emailing you urging you to vote AGAINST the property tax increase at the current rate proposed. Increasing property taxes by over 100% is unfair to your community anytime, but especially during a time of high inflation and possibly looking at a recession coming as well.

I understand the city needs revenue to run. But a failure to act by past city councils (the excuse I've seen cited numerous times) does not give you an excuse to raise taxes this much all at once.

This will harm a community that is already low income and many struggling to survive.

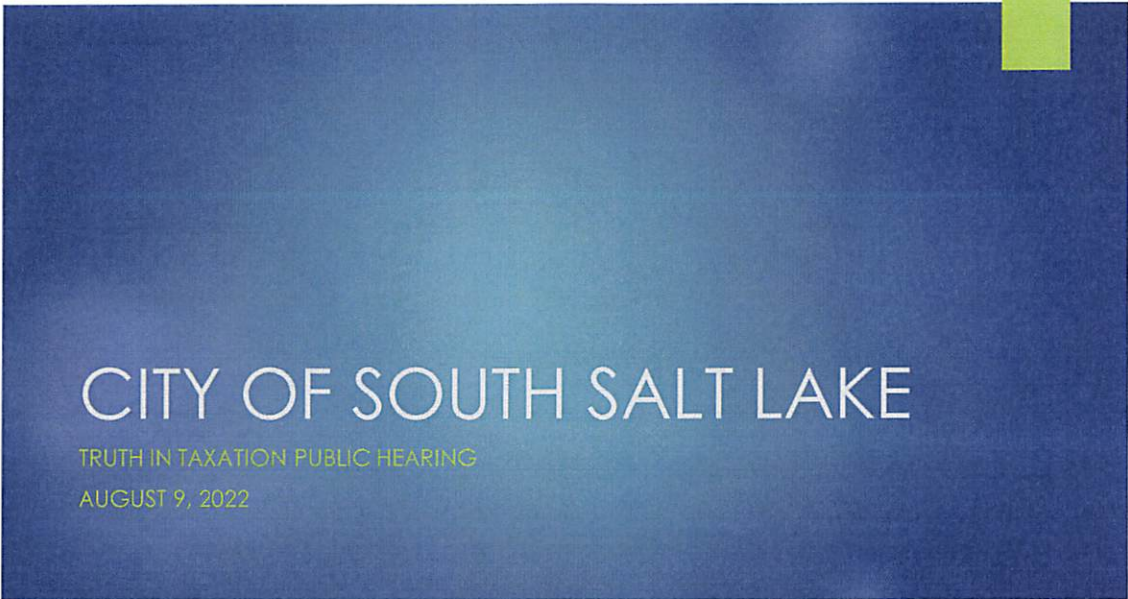
I sincerely ask you to go back to the drawing board and come up with a new plan that would gradually raise taxes, allowing families to adjust.

This administration and city council have done many good things for this community. Please don't undo all of that good will with a one vote that will harm the majority of your constituents.

Please recognize those already struggling during this time. Please find a different way.

Sincerely,
 Michelle Poe

--
 Sharla Bynum
 SSL Council Chair



CITY OF SOUTH SALT LAKE
TRUTH IN TAXATION PUBLIC HEARING
AUGUST 9, 2022

What is Truth in Taxation?

- ▶ Truth in Taxation is a process required by State Law. Anytime a city government seeks to increase property tax rates it requires a public hearing prior to the City Council voting on tax rates.

- ▶ In compliance with this requirement, the Truth in Taxation Public Hearing is set for:
 - ▶ August 9, 2022
 - ▶ 7:00 pm
 - ▶ South Salt Lake City Council Chambers, 220 East Morris Avenue, Second Floor

Funding Public Safety



Dedicated funding for 6 new officers and 4 fire personnel



Provide a sustainable source of funding to support the cost of providing public safety services



Allows for competitive retention and hiring of public safety personnel



Safer neighborhoods with decreased response time and more proactive services

Investing in South Salt Lake is Critical

South Salt Lake has not increased property taxes in 16 years.

- Prior efforts to make smaller incremental adjustments have failed

Prices have increased by 60% since 2006. A 2006 dollar is only worth 63 cents today.

- Yesterday's dollars can't meet today's needs

Overall Property Tax Requirement

2021 Tax Distribution

<u>Property Tax Allocation</u>	<u>Rate</u>
Schools	0.7105%
Salt Lake County	0.1985%
South Salt Lake	0.1536%
Library	0.0474%
Public Utilities	0.0412%
Total	1.1512%

2022 Tax Distribution

<u>Property Tax Allocation</u>	<u>Rate</u>
Schools	0.6311%
Salt Lake County	0.1634%
South Salt Lake	0.2565%
Library	0.0386%
Public Utilities	0.0597%
Total	1.1493%

What composes the tax increase of 109.49%?

- ▶ In 2022, the City is proposing the Public Safety Service Levy to address the needs of our public safety departments.
- ▶ The City is also proposing to reject the County's proposed decrease in rates, in favor of keeping the same rate as 2021.

	2021 Rate	2022 Rate	Increase	
Public Safety Service Levy	-0-	0.1029%	0.1029%	
General Operations	0.1536%	0.1536%	-0-%	
Total	0.1536%	0.2565%	0.1029%	67% Increase

What composes the tax increase of 109.49%?

- ▶ The County proposed lowering our tax rate for General Operations from 0.1536% to 0.1224%, a decrease of 0.0312%.
- ▶ When calculating the tax increase, the County ignores the 2021 rate and, instead, uses their 2022 proposed rate. Here's how the County calculated the tax increase.

	2022 County		Increase	
	Proposed	2022 Rate		
Public Safety Service Levy	-0-	0.1029%	0.1029%	
General Operations	0.1224%	0.1536%	0.0312%	
Total	0.1224%	0.2565%	0.1341%	109.49% Increase

What does
this mean for
me?

- ▶ The average market value of a South Salt Lake home (as of January 1, 2022, is \$397,000. Residents will be taxed on 55% of their homes market value.
- ▶ For the average home, property taxes will increase by \$25 a month (\$296 annually).
 - ▶ \$19 per month directly supports Public Safety
 - ▶ \$6 per month funds to meet ongoing City needs

Financial assistance is available to those who qualify.

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- ▶ The deadline to file is September 1st.
- ▶ www.slco.org/tax-relief

Tax Relief Division

☎ (385) 468-8300
Select Option 2
✉ taxrelief@slco.org