RESOLUTION No: 19919-01

DATE: September 19, 2019

SALT LAKE VALLEY LAW ENFORCEMENT SERVICE AREA

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SALT LAKE VALLEY LAW ENFORCEMENT SERVICE AREA (SLVLESA) AMENDING THE CALENDAR YEAR 2019 SLVLESA BUDGET REDUCING PROPERTY TAX REVENUE BY \$309,802 AND REDUCING BUDGETARY ADDITION TO FUND BALANCE BY \$309,802 TO ADJUST TO ACTUAL NEW GROWTH PROPERTY TAX REVENUE AND ORDERED REDUCTIONS PURSUANT TO SECTION 59-1-1330 OF THE UTAH CODE.

WHEREAS, on December 13, 2018, the Board of Trustees of the Salt Lake Valley Law Enforcement Service Area (SLVLESA) adopted SLVLESA's budget for Calendar Year 2019; and

WHEREAS, under Utah law, property taxpayers in Salt Lake County may appeal for a reduction of the amount of tax levied against their property through an administrative or judicial process provided in section 59-3-1330 of the Utah Code; and

WHEREAS, through the administrative or judicial process, orders may be issued reducing the amount of property taxes owed resulting in refunds to property taxpayers; and

WHEREAS, for calendar year 2019, ordered reductions in property tax revenue is projected to be \$30,000; and

WHEREAS, although SLVLESA may impose a judgement levy for the ordered reductions following a specific process, SLVLESA decided to absorb the reductions; and

WHEREAS, in its final budget, SLVLESA budgeted new growth property tax revenue of \$478,850 based on information available at the time the budget was adopted; and

WHEREAS, in June 2019, final calculations are made by the State Tax Commission for new growth property tax revenue; and

WHEREAS, the State Tax Commission has determined that actual new growth property tax revenue is \$199,048; and

WHEREAS, the calendar year 2019 budget needs to be amended to reduce budgetary addition to fund balance and property tax revenue by \$309,802;

WHEREAS, pursuant to proper notice, the SLVLESA Board of Trustees held a public hearing on September 19, 2019 to consider the proposed amendment to the SLVLESA calendar year 2019 budget; and

WHEREAS, after considering public comment and all other available information, the SLVLESA Board of Trustees wants to amend the SLVLESA calendar year 2019 budget.

NOW THEREFORE, be it resolved by the SLVLESA Board of Trustees that the SLVLESA calendar year 2019 budget is amended as follows:

- a. Budgetary addition to fund balance shall be reduced by \$309,802.
- b. Property tax revenue shall be reduced by \$309,802.

Approved this 19th day of September, 2019.

Board of Trustees Salt Lake Valley Law Enforcement Service Area

Jim Bradley, Chair

ATTEST:

Marcie Kay, SLVLESA Clerk

APPROVED AS TO FORM:

Frank M. Nakamura, SLYLESA Legal Counsel

Trustee Bradley voting	
Trustee Brems voting	
Trustee Burdick voting	
Trustee Cutler voting	
Trustee Pazell voting	
Trustee Peterson voting	
Trustee Prokopis voting	
Trustee Ghorbani voting	