

ORDINANCE NO. 2023-11

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

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 Bluffdale 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 city 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 14, 2023, the Council adopted a proposed tax rate of .000260 in Salt Lake County for public safety services and adopted the tentative budget as the interim budget, which established and included the Fire and Police Protection Fund which is a 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 3, 2023, to provide any interested party the ability to come and provide oral testimony to the Council regarding the proposed tax rate;

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

WHEREAS, the 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 Council met in regular session on June 14, 2023, to consider, among other things, levying a tax for public safety services, adopting a final tax rate of .000260 for that public safety service levy, and adopting the final budget establishing and including the Fire and Police Protection 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 Bluffdale to levy a property tax for public safety services; and

NOW THEREFORE, BE IT RESOLVED, by the Council of the City of Bluffdale as follows:

SECTION I: The City of Bluffdale 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 .000260. 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, 2023, to June 30, 2024.

SECTION II: A copy of this ordinance shall be delivered to the Salt Lake County Auditor.

SECTION III: 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 IV: 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.

[SIGNATURE PAGE FOLLOWS]

APPROVED BY THE CITY COUNCIL OF THE CITY OF BLUFFDALE, UTAH, ON THIS 3rd DAY OF Aug, 2023, BY THE FOLLOWING VOTE:

| | YES | NO | ABSTAIN | ABSENT |
|------------------------|----------|----------|---------|--------|
| Councilmember Aston | <u>X</u> | _____ | _____ | _____ |
| Councilmember Crockett | <u>X</u> | _____ | _____ | _____ |
| Councilmember Gaston | _____ | <u>X</u> | _____ | _____ |
| Councilmember Hales | <u>X</u> | _____ | _____ | _____ |
| Councilmember Kallas | <u>X</u> | _____ | _____ | _____ |

Attest: *[Signature]*
City Recorder

Mayor: *[Signature]*
Natalie C. Hall

