

SALT LAKE CITY ORDINANCE
No. ____ of 2025

Adopting the final rate of tax levy, including the final levy for the
Library Fund, upon all real and personal property within
Salt Lake City, made taxable by law for fiscal year 2025-2026

PREAMBLE

Chapter 2, Title 59 of the Utah Code states that the governing body of each city shall, by ordinance or resolution, adopt a proposed tax levy or, if the tax rate is not more than the certified tax rate, a final tax levy on the real and personal property for various municipal purposes.

Chapter 2, Title 59, of the Utah Code provides for certain notice and hearing requirements if the proposed tax rate exceeds the certified tax rate. In that event, the proposed tax rate does not become final unless approved by resolution of the City Council following such notice and public hearing. It is the intent of Salt Lake City to comply with the mandate of the Utah Legislature, but reserve in itself the power to amend the tax rates set herein to guarantee, after final appraisal figures have been determined, that it does not exceed the amount required for its governmental operations and taxing authority granted by the Legislature.

It is the intent of Salt Lake City to adopt a total final tax rate for the general fund and to adopt a final tax rate for the Library. The City acknowledges this action will require a truth in taxation hearing.

Further, it is the intent of the City to levy an additional tax, if necessary, to cover costs of State legislative mandates or judicial or administrative orders under Chapter 2, Title 59 of the Utah Code.

SECTION 1. PURPOSE. The purpose of this ordinance is to adopt a final tax levy, which includes the amount of the final library fund tax levy previously adopted, pursuant to Chapter 2, Title 59 of the Utah Code, upon all real and personal property within Salt Lake City made taxable

by law during fiscal year 2025-2026 to defray the necessary and proper expenses of Salt Lake City to maintain the government thereof and for operating and maintaining its libraries and reading rooms and to pay for costs of State legislative mandates or judicial or administrative orders under Chapter 2, Title 59 of the Utah Code.

SECTION 2. FINAL TAX LEVY: 2025-2026. The City Council hereby adopts the following final levy, subject to Chapter 2, Title 59 of the Utah Code, upon all real and personal property within Salt Lake City made taxable by law, for the fiscal year of Salt Lake City beginning July 1, 2025, and ending June 30, 2026, a tax of _____ on each dollar of taxable valuation of said property apportioned as follows:

- a) _____ shall be credited as revenue in the general fund, generating \$_____ of ongoing revenue; and
- b) _____ shall be credited to the judgment levy for the general fund, a one-year adjustment generating \$_____ of one-time revenue; and
- c) _____ shall be credited as revenue in the special library fund, generating \$_____ of ongoing revenue; and
- d) _____ shall be credited toward repayment of General Obligation Bonds, generating \$_____ of ongoing revenue; and
- e) _____ shall be credited as revenue in the Governmental Immunity Fund for tort liability, generating \$_____ of ongoing revenue.

The City Council hereby further levies a tax to cover the costs of State legislative mandates or judicial or administrative orders under Chapter 2, Title 59 of the Utah Code as determined by the Utah State Tax Commission and the Salt Lake County Auditor's Office.

Said tax levies in this Section 2 shall be subject to Mayor approval and City Council reconsideration pursuant to § 10-3b-204 of the Utah Code.

SECTION 3. CERTIFIED TO AUDITOR. The tax levies hereinabove determined and levied shall be certified by the City Recorder to the Auditor of Salt Lake County, State of Utah, pursuant to the provisions of Chapter 2, Title 59 of the Utah Code.

SECTION 4. RESERVED POWER AND RIGHT TO AMEND. The City hereby expressly reserves the power and right to amend any property tax levy made herein as it may deem just, proper and appropriate under the law.

SECTION 5. EFFECTIVE DATE. This Ordinance shall become effective on July 1, 2025.

Passed by the City Council of Salt Lake City, Utah, this ____ day of _____ 2025.

Chris Wharton, Council Chair

ATTEST:

Keith Reynolds, Recorder

Transmitted to the Mayor on _____.

Mayor’s Action: _____ Approved. _____ Vetoed.

Erin Mendenhall, Mayor

ATTEST:

Keith Reynolds, City Recorder

Bill No. _____ of 2025.
Published: _____

| |
|--|
| <p>APPROVED AS TO FORM</p> <p>Office of the City Attorney</p> <p>Date: _____</p> <p>By: <u> /s/ JAYSEN R. OLDROYD </u></p> <p>Jaysen R. Oldroyd, Senior City Attorney</p> |
|--|