

COTTONWOOD HEIGHTS

ORDINANCE No. 418

AN ORDINANCE ADOPTING A FINAL BUDGET FOR THE PERIOD
OF 1 JULY 2024 THROUGH 30 JUNE 2025; MAKING
APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF
COTTONWOOD HEIGHTS FOR SUCH PERIOD; AND
DETERMINING THE RATE OF TAX AND LEVYING TAXES
UPON ALL REAL AND PERSONAL PROPERTY WITHIN
THE CITY OF COTTONWOOD HEIGHTS

WHEREAS, the Uniform Fiscal Procedures Act for Utah Cities (UTAH CODE ANN. §10-6-101 *et seq.*) (the “*Act*”) provides, among other things, that prior to adoption by a city’s governing body of a municipal budget (a) the city’s budget officer shall propose a tentative budget for the upcoming fiscal year to the city’s governing body; (b) the city’s governing body shall review, consider (and amend, as advisable) and tentatively adopt such tentative budget; (c) such tentative budget shall be available for public inspection for at least ten days prior to adoption of a final budget; (d) the city’s governing body shall hold a public hearing concerning the tentative budget following at least seven days’ “Class A” public noticing as provided in UTAH CODE ANN. §63G-30-102; and (e) following such public hearing, the city’s governing body may adopt a final budget as provided in the Act; and

WHEREAS, pursuant to UTAH CODE ANN. §10-6-133(1), before June 22 of each year (or September 1 in the case of certain property tax rate increases), the governing body of a Utah municipality, at a regular or special meeting called for that purpose, shall by ordinance or resolution set the real and personal property tax levy for realty within such city; and

WHEREAS, at a meeting of the city council (the “*Council*”) of the city of Cottonwood Heights (the “*City*”) on 7 May 2024, Scott Jurgens, the City’s budget officer, filed with the Council (a) a tentative budget for the City for the period of 1 July 2024 through 30 June 2025 (the “*Budget*”), and (b) an accompanying budget message as required by the Act; and

WHEREAS, as part of its 7 May 2024 regular meeting, the Council reviewed, considered and tentatively adopted the Budget pursuant to its authority under UTAH CODE ANN. §10-6-118; and

WHEREAS, from and after 8 May 2024 a copy of the Budget has been available for public inspection in the office of the City’s recorder; and

WHEREAS, the Council set 7:00 p.m. on 4 June 2024 at 2277 East Bengal Blvd., Cottonwood Heights, Utah as the time and place of a public hearing regarding adoption of the Budget; and

WHEREAS, notice of the public hearing concerning the Budget was timely given as required by statute; and

WHEREAS, the public hearing was held beginning at approximately 7:00 p.m. on 4 June 2024 at 2277 East Bengal Blvd., Cottonwood Heights, Utah to receive public comment on the Budget as set forth in the published notice; and

WHEREAS, at the public hearing, all interested persons were given an opportunity to be heard; and

WHEREAS, the City has published the necessary notice and held the public hearing required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, on 18 June 2024, the Council met in regular session to consider, among other things, approving the Budget as proposed; and

WHEREAS, it is the intent and desire of the Council to comply with all applicable laws regarding adoption of the Budget, the adoption of a property tax rate and the levying of property taxes; and

WHEREAS, after careful consideration, the Council finds that it has satisfied all legal requirements to adopt the Budget, adopt a tax rate and levy property taxes, and that it is in the best interests of the citizens of the City to adopt the Budget presented at the 4 June 2024 public hearing (as heretofore modified by the Budget Officer under Council direction, including the amendments specified on any exhibits that are attached to this Ordinance) as the final budget for the City for the period in question, to determine the rate of property tax and to levy taxes upon all real and personal property within the City;

NOW, THEREFORE, BE IT ORDAINED by the Cottonwood Heights city council as follows:

Section 1. **Adoption of Budget.**

A. The Budget presented at the 4 June 2024 public hearing (as heretofore modified by the Budget Officer under Council direction, including the amendments specified on any exhibits that are attached to this Ordinance) be, and hereby are, appropriated for the corporate purposes and objects of the City for the fiscal year in question, and hereby are adopted as the City’s final budget for the period of 1 July 2024 through 30 June 2025, subject to amendment.

B. Copies of the final Budget adopted hereby shall be certified and filed with the Utah State Auditor, as appropriate, and shall be available for public inspection during regular business hours at the City’s business offices.

C. The City’s manager and other officers are hereby directed to take any other necessary actions pertinent to the adoption of the Budget, including, without limitation, such notification, reporting and publishing as may be required by applicable law.

D. Amounts in excess of the City’s cash requirements shall be deposited in the investment fund maintained by the state treasurer under the State Money Management Act, UTAH CODE ANN. §51-7-1 *et seq.*

Section 2. **Property Tax Rate and Levy.**

A. For the purpose of defraying the necessary and proper expenses of the City and for maintaining the government thereof, it is hereby determined that a general property tax shall be levied against the taxable value of all real and personal property within the City. For the period from 1 July 2024 through 30 June 2025, such general property tax on all real and personal property within the City shall be set at the certified tax rate, being 0.001357.

B. For the period from 1 July 2024 through 30 June 2025, there is hereby levied upon all taxable real and personal property within the City a general property tax at the same rate as set forth above on the taxable value of said property, to provide revenue for the City's general fund and for general City purposes.

C. The City's manager and other officers are hereby directed to take any other necessary actions pertinent to the setting of the general property tax rate and levy of the property tax, including, without limitation, notification to the Salt Lake County Auditor, the Utah State Tax Commission, and such other notification, reporting and publishing as may be required by applicable law.

Section 3. **Action of Officers.** All actions of the officers, agents and employees of the City that are in conformity with the purpose and intent of this Ordinance, whether taken before or after the adoption hereof, are hereby ratified, confirmed and approved.

Section 4. **Severability.** All parts of this Ordinance are severable, and if any section, paragraph, clause or provision of this Ordinance shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Ordinance.

Section 5. **Repealer.** All ordinances or parts thereof in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

Section 6. **Effective Date.** This Ordinance, assigned no. 418, shall take immediate effect as soon as it shall be published or posted as required by law and deposited and recorded in the office of the City's Recorder, or such later date as may be required by Utah statute.

PASSED AND APPROVED this 18th day of June 2024.

ATTEST:

COTTONWOOD HEIGHTS CITY COUNCIL

By:


Paula Melgar, Recorder

By:


Michael T. Weichers, Mayor



VOTING:

Michael T. Weichers	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Matt Holton	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Suzanne Hyland	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Shawn E. Newell	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Ellen Birrell	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>

DEPOSITED in the Recorder's office this 18th day of June 2024.

POSTED this 19 day of June 2024.