

PROPERTY TAX IMPACT SCHEDULE



The Town of Alta is considering increasing its property tax revenue increase estimated to generate an additional \$100,000. The following information is intended to provide decision makers and the public with an explanation of how the Town’s operations would be affected if the property tax rate remains the same.

Current Property Tax Rate	.000834
Current Property Tax Revenue	\$405,000
Proposed Revenue with Tax Change	\$505,000
New Property Tax Revenue to Town of Alta	\$100,000

Estimated Increase to Town of Alta’s Property Tax	25%
Estimated Increase to amount of property taxes paid on average residence	25%
Estimated Increase to amount of property taxes paid on average commercial property	25%

For now, these estimates are based off data from 2025 including average residential values. We expect to receive updated information from the County Assessor in early June and will update this schedule.

		Tax w/ Residential Exemption	Tax w/o Residential Exemption/ Commercial Property	Budgeted Revenue
Avg. Residential Property Value in 2025 = \$1,809,000				
2025 Tax Rate	.000834	\$830	\$1,509	\$406,000
2026 Proposed Tax Rate	.001036	\$1,031	\$1,874	\$505,000
Proposed Change		\$201	\$365	\$100,000

¹ The average residential value in Alta in 2025 is \$1,809,000
² In Salt Lake County, 45% of the assessed market value of primary residence is exempt from property taxation

Why this increase is necessary?

The property tax revenue increase is needed to support the proposed General Fund budget. The expenses highlighted below are new ongoing operational costs rather than one-time expenditures. The associated ad valorem revenue increase would become part of the Town’s ongoing revenue base.

Explanation of Operational Impact if Proposed Tax Rate Increase is Approved

Wage Increases: Personnel costs continue to be one of the primary drivers of the Town of Alta’s operating budget. The Town is proposing a 3% COLA increase for its staff which will result in increases across the departments listed below. The COLA adjustment is intended to reflect cost-of-living pressures, labor market conditions, and the Town’s continued effort to recruit and retain qualified employees in a competitive employment environment. Maintaining competitive compensation helps ensure continuity of operations, preserves institutional knowledge, and supports the reliable delivery of Town services.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce or defer operational expenditures, including compensation adjustments needed to remain competitive in recruiting and retaining qualified employees, which could impact staffing stability, institutional knowledge, and the Town’s ability to maintain current service levels.

Employee Insurance Benefits: The Town is anticipating vendor increases to its insurance plans that are likely to have a budgetary effect for the departments listed below. These adjustments are necessary to maintain competitive and sustainable employee benefits.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce benefits, shift additional insurance costs to employees, or reallocate funds from other operational priorities in order to absorb anticipated increases in employee insurance expenses, which could affect employee retention, workforce stability, and service levels.

Central Wasatch Commission: The Town is proposing a \$10,000 increase in its contribution to the Central Wasatch Commission to support regional coordination efforts related to transportation, environmental stewardship, watershed protection, and long-term planning within the Central Wasatch region. The Town hasn't increased its contribution since joining the commission in 2017.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be unable to increase its contribution to the Central Wasatch Commission, potentially limiting Alta's participation in regional coordination efforts related to transportation, watershed protection, environmental stewardship, and long-term planning within the Central Wasatch region.

Resort Shuttles: The proposed budget includes an estimate for the Alta Resort Shuttle program due to the annual 8% increase of service costs associated by the operator to maintain the local transportation services that support mobility, traffic management, parking demand reduction, and public safety during peak visitation periods.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce or limit funding for the Alta Resort Shuttle program in response to rising operational costs, which could negatively affect mobility, traffic management, parking demand reduction, and public safety during peak visitation periods.

Civil Code Enforcement: The Town is in the process of establishing a Civil Code Enforcement program to provide consistent, fair, and legally defensible mechanism for addressing municipal code violations. To implement this program effectively, the Town must contract with an Administrative Law Judge to preside over hearings. The Town seeks to ensure due process, reduce legal exposure, and provide timely resolution of enforcement actions.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be unable to fully implement its Civil Code Enforcement program, limiting its ability to provide consistent, fair, and legally defensible enforcement of municipal code violations and potentially increasing legal exposure and delays in resolving enforcement matters.

Building Department Tracking: The Town of Alta uses a paper building permit application form, and intakes various application submittals, routes submittals to various reviewers, and communicates with applicants in a manual fashion. Nearly all jurisdictions use software applications to manage building permit workflows and provide applicants information on application process, and the Town proposes to purchase one of the many software applications on the market in order to make our process more efficient, reduce the likelihood of errors, and provide a better experience for applicants.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be unable to modernize its building permit and application tracking processes, resulting in continued reliance on inefficient manual systems that increase the likelihood of errors, delay application processing, and reduce service efficiency for applicants and staff.

Our Lady of the Snows Community Center: The Town recently acquired the community center, adding a significant public asset to the municipal inventory. Ongoing maintenance and operational funding are required to preserve the facility's safety, functionality, and long-term value. These costs ensure the facility remains usable for community programming, public services, and potential emergency or civic needs, while protecting the Town's investment and avoiding more costly deferred maintenance in the future.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may lack sufficient funding to properly maintain and operate the Our Lady of the Snows Center, potentially affecting the safety, functionality, and long-term preservation of the facility and limiting its availability for community programming, public services, and emergency or civic uses.

Summary Table: Operational Budget Increases

New Operation Costs ~\$100,000	Department Affected	Proposed Increase (change) to Budget
Wage Increases	Building Maintenance	\$ 7,372
Wage Increases	Police	\$ 27,607
Wage Increases	Post office	\$ 2,429
Wage Increases	Summer Program	\$ 6,930
Wage Increases	Our Lady of the Snows	\$ 2,200
Employee Insurance Benefits	Administration	\$ 3,600
Employee Insurance Benefits	Police	\$ 5,075
Central Wasatch Commission	Non-Departmental	\$ 10,000
Resort Shuttles	Transportation	\$ 21,775
Civil Code Enforcement	Civil Code Enforcement	\$ 5,000
Building Department Project Tracking	Building Inspection	\$ 7,300
Our Lady of the Snows	Our Lady of the Snows Community Center	\$ 9,022
	Total	\$ 108,310

Please contact Jen Clancy, 801-742-6011 or jen@townofalta.utah.gov with any questions.