TOWN OF ALTA

RESOLUTION 2026-R-26

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF ALTA AMENDING THE PROPERTY TAX IMPACT SCHEDULE AND RESTATING THE PROPERTY TAX INCREASE ACKNOWLEDGING THAT THE BUDGET OFFICER PRESENTED TO THE TOWN COUNCIL, AS A SEPARATE ITEM ON THE AGENDA, IN THE SAME PUBLIC MEETING, A PROPERTY TAX IMPACT SCHEDULE SEPARATE FROM OTHER BUDGET DOCUMENTS, AS DEFINED IN SECTION 59-2-924 OF THE UTAH CODE

WHEREAS, at the duly-noticed public meeting of the Town Council on May 13, 2026, the Budget Officer presented, for the first time, the fiscal year 2026-27 tentative budget (the "Tentative Budget") for the Town; and

WHEREAS, the Tentative Budget included a proposed property tax increase for fiscal year 2026-27; and

WHEREAS, the agenda for the Town Council's public meeting on May 13, 2026 included a separate item notifying the public that the Budget Officer intends to state that the Tentative Budget includes a proposed property tax rate increase, as required by Section 59-2-919(4) of the Utah Code; and

WHEREAS, in the May 13, 2026 public meeting, the Budget Officer made a statement to the Council that the tentative budget includes a proposed property tax increase, as required by Section 59-2-919(4) of the Utah Code; and

WHEREAS, a separate item was on the agenda for the May 13, 2026 public meeting stating that the Budget Officer would present and make available the property tax impact schedule (the "Tax Impact Schedule"); and

WHEREAS, in the May 13, 2026 public meeting, the Budget Officer presented to the Council for further review and consideration the Tax Impact Schedule, separate from other budget documents, as defined in Section 59-2-924 of the Utah Code; and

WHEREAS, at the duly-noticed public meeting of the Town Council on June 17, 2026, the Budget Officer presented, for the first time, the fiscal year 2026-27 interim budget (the "Interim Budget") for the Town; and

WHEREAS, the Interim Budget included a proposed property tax increase for fiscal year 2026-27; and

WHEREAS, in the June 17, 2026 public meeting, the Budget Officer made a statement to the Council that the Interim Budget includes a proposed property tax increase, as required by Section 59-2-919(4) of the Utah Code; and

WHEREAS, a separate item was on the agenda for the June 17, 2026 public meeting stating that the Budget Officer would present and make available the property tax impact schedule (the "Tax Impact Schedule"); and

WHEREAS, in the June 17, 2026 public meeting, the Budget Officer presented to the Council for further review and consideration the Tax Impact Schedule, separate from other budget documents, as defined in Section 59-2-924 of the Utah Code; and

WHEREAS, Section 59-2-924(8) of the Utah Code states that the property tax impact schedule shall be presented and made available, as a separate document from other budget documents, "...at each public hearing held prior to June 30 at which the taxing entity discusses the taxing entity's proposed general fund budget for the ensuing fiscal year period."

WHEREAS, the Council acknowledged with Resolution 2026-R-17, the statement of the property tax increase and the presentation of the property tax impact schedule on June 17, 2026 based on estimated amounts based off of the 2025 Property Tax Rate and 2025 Tax Revenue; and

WHEREAS, the Salt Lake County Auditor has provided information related to the certified tax rate and certified property tax revenue; and

WHEREAS, the Budget Officer has determined the requirements for the funds for which property taxes are to be levied; and

WHEREAS, the Council held a public hearing on the Tentative budget on May 13, 2026; and adopted the Tentative Budget on that date which includes a property tax increase; and

WHEREAS, the Council held a public hearing on the Interim Budget on June 17, 2026 and adopted the Interim Budget which includes a property tax increase on that date; and

WHEREAS, the property tax rate is in excess of the tax rate certified by the Salt Lake County Auditor; and

WHEREAS, the purpose of the schedule is to provide the public with a clear understanding of how additional property tax dollars would be utilized; and

WHEREAS, the Council desires to amend the property tax impact schedule.

NOW THEREFORE, BE IT RESOLVED by the Town Council of the Town of Alta as follows:

1. The Council hereby adopts the amended property tax impact schedule which is attached hereto as Exhibit A.
2. The Budget Officer has stated in a public meeting that the Proposed Budget for fiscal year ending June 30, 2027 includes an increase to property tax revenue which exceeds the certified tax rate. This Resolution, assigned no. 2026-R-26, shall take effect immediately upon passage as provided herein.

ADOPTED THIS 8th day of July, 2026.

By:

Mayor Roger Bourke

ATTEST: Jen Clancy

Jen Clancy, Town Clerk

VOTE:

Mayor Bourke	yes	Councilmember Anctil	yes
Councilmember Heimark	yes	Councilmember Morgan	yes
Councilmember Schilling	yes		

AMENDED PROPERTY TAX IMPACT SCHEDULE

The Town of Alta is considering increasing its property tax rate from 0.000799 to 0.000979 to generate an additional $92,820 in property tax revenue. 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 proposed property tax increase is adopted.

Town of Alta's Current Property Tax Rate	.000799	
Town of Alta's Current Property Tax Revenue	$412,180	
Proposed Revenue with Tax Change	$505,000	
New Additional Property Tax Revenue to Town of Alta	**$92,820**	
Estimated Increase to Town of Alta's Property Tax Revenue		**22.56%**
Estimated Increase to an average primary residence of $1,785,000 =	**$176.71**	
Estimated Increase to a business valued at $1,785,000 =	**$321.30**	

Avg. Residential Property Value in 2026 = $1,785,000		**Tax w/ Residential Exemption[2]**	**Tax w/o Residential Exemption/ Commercial Property**	**Budgeted Revenue**
2026 Current Tax Rate	.000799	$784.42	$1,426.22	$412,180
2026 Proposed Tax Rate	.000979	$961.13	$1,747.52	$505,000
Proposed Change		$176.71	$321.30	$92,820

[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

1. Affected Department	Proposed Budget	Budget Without Tax Change	Budget Change
Municipal Buildings	$103,585	$93,548	$10,037

Wage and Vendor 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 for staff, resulting in increased personnel expenditures across multiple departments. The proposed COLA is intended to address cost-of-living pressures, labor market conditions, and the Town's ongoing efforts to recruit and retain qualified employees. Wage increases also result in corresponding increases to employer-paid taxes and insurance costs. In addition, the Municipal Buildings budget includes anticipated increases in vendor and service costs associated with maintaining Town facilities. Together, these adjustments support the continued operation and maintenance of municipal buildings and infrastructure.

Operational Impact of Tax Increase: The proposed tax increase would help fund increased personnel and facility-related operating costs. Without additional revenue, the Town may need to defer certain maintenance activities, reduce operational expenditures, or reprioritize available resources to accommodate these increased costs.

2. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Non-Departmental | $43,650 | $33,650 | $10,000 |

Central Wasatch Commission: The proposed budget includes a $10,000 increase in the Town's 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: The proposed tax increase would support the Town's increased contribution to the Central Wasatch Commission. Without additional revenue, the Town may be unable to increase its contribution, 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.

3. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Transportation | $370,185 | $348,410 | $21,775 |

Resort Shuttle: The proposed budget includes an increase to fund the estimated annual 8% increase in service costs charged by the operator of the Alta Resort Shuttle program. The shuttle program supports local transportation services that help improve mobility, manage traffic, reduce parking demand, and support public safety during peak visitation periods.

Operational Impact of Tax Increase: The proposed tax increase would help offset rising operational costs associated with the Alta Resort Shuttle program. Without additional revenue, the Town may need to reduce or limit funding for the program, which could affect mobility, traffic management, parking demand reduction, and public safety during peak visitation periods.

4. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Civil Code Enforcement | $9,500 | $4,500 | $5,000 |

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 the program effectively, the Town must contract with an Administrative Law Judge to preside over enforcement hearings. This expenditure supports due process, reduces legal exposure, and provides for the timely resolution of enforcement matters.

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

5. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Police | $1,772,757 | $1,747,337 | $25,420 |

Wage Increases: The Town is proposing a 3% COLA increase for staff which will result in increases across multiple departments and accounts, including insurance benefits, employer taxes and Utah Retirement System contributions. Maintaining competitive compensation and benefits helps ensure continuity of operations, preserves institutional knowledge, and supports the reliable delivery of Town services.

Operational Impact of Tax Increase: The proposed tax increase supports increased operational expenditures 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.

6. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Building Inspection | $102,900 | $91,200 | $11,700 |

Building Department Tracking: The Town of Alta currently uses a paper-based building permit application process, including manual intake, routing of submittals to reviewers, and communication with applicants. Most jurisdictions now use software applications to manage building permit workflows and provide applicants with real-time information on application process. The Town proposes purchasing such software to improve efficiency, reduce the likelihood of errors, and enhance the applicant experience. Additionally, that Town has not budgeted for legal expenses in this department which needs correcting.

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. This could increase the likelihood of errors, delay application processing, and reduce efficiency for both applicants and staff.

7. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Summer Program | $45,815 | $38,885 | $6,930 |

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 staff, which will result in increases across multiple departments. 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. This could impact staffing stability, institutional knowledge, and the Town's ability to maintain current service levels.

8. | Affected Department | Proposed Budget | Budget Without Tax Change | Budget Change |
|---|---|---|---|
| Our Lady of the Snows | $58,195 | $56,237 | $1,958 |

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 include a 3% COLA adjustment and help ensure the facility remains available 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 community 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.

Total General Fund Change $92,820

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