

CANYONS SCHOOL DISTRICT MINUTES OF BOARD OF EDUCATION MEETING Truth in Taxation Hearing

The following minutes are a summary of the August 6, 2024, Canyons Board of Education Truth in Taxation Hearing. To listen to the entire board meeting, including all comments made during the meeting, please go to BoardDocs at http://www.boarddocs.com/ut/canyons/Board.nsf

The Board of Education of Canyons School District met in a Truth in Taxation Hearing on Tuesday, August 6, 2024, beginning at 6:00 pm at the Canyons Administration Building, 9361 S. 300 East, Sandy, Utah 84070.

Those in attendance were:

Amber Shill, Board President
Amanda Oaks, Vice President, joined electronically
Andrew Edtl, Vice President
Kris Millerberg, Board Member
Holly Neibaur, Board Member
Karen Pedersen, Board Member
Nancy Tingey, Board Member
Rick Robins, Superintendent
Leon Wilcox, Business Administrator
Dan Harper, General Legal Counsel

Excused: Charlie Evans, Director of External Relations

1. Open Hearing - 6:00 pm

- A. Welcome
- B. Approval of Agenda for August 6, 2024, Truth-in-Taxation Hearing

MOTION: Nancy Tingey moved to approve the agenda for August 6, 2024, Truth-in-Taxation Hearing. Holly Neibaur seconded the motion. The motion passed unanimously.

https://go.boarddocs.com/ut/canyons/Board.nsf/goto?open&id=D6MSY774E6E6

C. Pledge of Allegiance - Dr. McKay Robinson, Assistant Superintendent https://go.boarddocs.com/ut/canyons/Board.nsf/goto?open&id=D6MSYA74E6E9

2. Staff presentation on proposed tax increase – Leon Wilcox, Business Administrator

Mr. Wilcox reviewed the timeline for the truth-in-taxation process which has led to the August 6, 2024, hearing. Utah law establishes a certified rate system for property tax that generates the same tax revenue for the taxing entity as the previous year, with an allowance for growth in new homes and businesses. If local governments exceed the certified rate, a Truth-in-Taxation hearing is required. Inflation is not built into the certified rate and property tax revenues. As the District is guaranteed the same amount of revenue from year-to-year, the

amount contributed from residential homes vs. commercial property will vary. For the past few years home values have increased at a much higher rate than commercial values which has caused homeowners to contribute more. It is customary for local governments, including school districts, to increase taxes to capture inflation at least every few years. CSD's last increase was five years ago to increase teacher salaries. The previous increase was 2009 when the separation from the Jordan School District occurred. The Board of Education approved, on June 18, 2024, a tentative FY 2024-25 budget and tentative tax rate set to exceed the certified tax rate by \$9M which required a public truth-in-taxation hearing.

Inflation driven operational costs in the proposed \$5M include teacher pay increase for recruitment and retention, increase in paraeducator salaries, covering rising costs for utilities, supplies and curriculum, increases in our share of School Resource Officer salaries and property and liability insurance. Capital improvement costs in the proposed \$4M include increased construction costs, continuation of facility improvement needs with improvement projects at Jordan, Corner Canyon and Hillcrest and lease revenue bonds issued for these projects which are paid out of Capital funds.

If the market value show on the property valuation notice is higher than what you think your property is worth, you should appeal to the <u>Board of Equalization</u> by the deadline which is September 16, 2024.

Presentation available on BoardDocs.

https://go.boarddocs.com/ut/canyons/Board.nsf/goto?open&id=D6MSYE74E6ED

3. Public comments on proposed tax increase

The following patrons commented:

- Betty Shaw Taxes
- Krista Pippin, CEA President Taxes
- Steve Van Maren Tax Increase
- Bruce Eschler, JHS Principal Tax increase
- Rachael de Azevedo Taxes
- Elizabeth Leick Eastmont Taxes
- Stacy Kurtzhals, Eastmont Principal Taxes
- Wendy Buchanan Taxes
- Jeannine Cardenaz Taxes
- Doug Oviatt Taxes
- Brent Nielsen Taxes
- Dina Kohler, CCHS Principal Taxes
- David Gustin Tax increase
- Camille Gustin Tax increase
- Kevin Larson Taxes
- Evelyn Sure Taxes
- Mr. Morgan Taxes
- Dan Brady Taxes
- Diane Bjornson Taxes
- Jessica Davies Taxes
- Mike Herring Taxes

https://go.boarddocs.com/ut/canyons/Board.nsf/goto?open&id=D6MSYJ74E6F1

4. Board of Education discussion and possible final approval of budget

MOTION: Andrew Edtl moved to formally approve the 2024-2025 revenues and expenses presented at the June 18 budget hearing and set the total tax rate of 0.005677 or \$9,000,000 revenue increase above the certified tax rate. \$5,000,000 will be for operations and \$4,000,000 for capital expenses. Karen Pedersen seconded the motion. The motion

passed unanimously. https://go.boarddocs.com/ut/canyons/Board.nsf/goto?open&id=D6MSYN74E6F5 Close Hearing and Adjourn

/cc		
ATTEST	Amber Shill	Board President
	Rick Robins	Superintendent