**South Salt Lake Valley Mosquito Abatement District**

**Board Meeting Minutes**

**January 13th, 2025 at 2:00 pm**

The Board of Trustees of the South Salt Lake Valley Mosquito Abatement District (SSLVMAD), Salt Lake County, State of Utah, met via an electronic board meeting via Zoom with an anchor location established at the District offices at 7308 Airport Road, West Jordan, Utah.

The following board members were present Jeff Bossard (Brighton), Ty Brewer (Holladay), Tish Buroker (Riverton), Silvia Catten (Millcreek), Don Christensen (West Valley), Brad Gilson (Draper), Kelvin Green (West Jordan), Matt Holton (Cottonwood Heights), Kathie Johnson (South Jordan), Kristie Overson (Taylorsville), Florence Reynolds (Sandy), Ilene Risk (Salt Lake County), Laverne Snow (Murray), and Greg Wilding (Bluffdale).

The following board members were absent: Paul Glover (Midvale), Linda Price (White City), Natalie Pinkney (South Salt Lake), and Steve Shields (Herriman).

Also attending were Gene Drake, Dan McBride, Scott Sommer, Rachel Anderson, and Eric Gardner.

1. **Welcome**. Catten conducted the meeting and duly called the meeting to order and welcomed everyone at 2:02 pm.
2. **Citizen Comments**. No citizens commented.
3. **Board Conflicts of Interest Disclosures**. No board members disclosed any conflicts of interest.
4. **New Board Member-Oath of Office.** Gardner administered the oath of office for Kelvin Green, newly appointed board member representing West Jordan.
5. **Approve Minutes**. Snow moved to approve the minutes of the December Board meeting; Brewer seconded the motion, and the motion carried with all in favor.
6. **Election of Officers for 2025** Board members currently serving as officers include Catten, Board Chair, Buroker, Vice Chair, and Risk, Treasurer. Each has served in the positions indicated since 2023. McBride recommended that staff members serve as follows: Daniel McBride as Assistant Treasurer, Scott Sommer as Secretary, Kassie Draper as Cleark and Records Officer, and Eric Gardner as Assistant Clerk. Reynolds made a motion to reelect current board officers with staff members serving as indicated. Brewer seconded the motion and expressed gratitude for the officers’ service and willingness to serve. The motion carried with all in favor. Snow encouraged participation from Board members in Board leadership. Brewer asked about the time commitment required for Board officers. Catten responded that the greatest time commitment may be for the position of Treasurer. Risk noted 4-5 hours per month to fulfill Treasurer responsibilities. McBride thanked those that serve and noted that committee assignments will be made next month with additional opportunities to participate.
7. **2024 Fourth Quarter Financial Review**. McBride reported $818,844.10 in the PTIF operating fund, $580,948.92 in the PTIF capital fund, and $609,797.24 in the PTIF reserve fund. Interest earned in the capital projects fund is still high at $2,327.39. Tax distributions to the amount of $676,000 have come into the operating fund along with reinvestment income of $2,720.97. Additional tax distributions came early in January. Interest reinvestment in the reserve fund amounted to $2,442.96. Assets and liabilities are equal at $5,346,640.55. Buroker asked about pursuing a government grant for solar power. McBride has looked into it without finding much that is relevant to a special district, but additional grants are expected to be announced soon and the District will continue to look for opportunities. McBride also noted that revisions to the capital funds list includes projects that may reduce power costs.
8. **Truth in Taxation Process-Rachel Anderson —Fabian VanCott** Rachel Anderson, of the law firm Fabian VanCott and attorney for the District described funding of special districts and presented truth in taxation requirements. She noted that property tax increases are governed by Utah’s truth in taxation law and automatic revenue boosts do not occur when property values rise. As property values increase, tax rates are adjusted downward to ensure that revenue remains consistent. The Utah State Tax Commission determines the certified tax rate for each taxing entity to maintain revenue. Revenue can increase with new growth, but there is no automatic increase to compensate for inflation. In order to receive more revenue, a district must ask for an increased certified tax rate, including by completing truth in taxation requirements. Statutory truth in taxation requirements begin in October when the county legislative body must be notified that a tax increase is being pursued, however, some preparatory steps and advance planning to facilitate proper notification generally occur earlier in the year. Required notices include a parcel-specific notice to each property in the District, often delivered with property tax notices from the county prepared in late August. Additional notice requirements include posting notice of meetings. A public hearing in December after 6:00 pm must be held to present the proposed tax increase and allow public comment. The hearing may be combined with budget approval, but no additional agenda items are allowed. Additionally, districts with appointed boards such as SSLVMAD are required to report to the city councils of each municipality represented in the District, though approval of the tax increase by each municipality is not required. Anderson noted that the amount of additional funds requested is translated into an anticipated new tax rate, and that, while common, referring to a percent increase may not be as informative as emphasizing the dollar amount of an increase.

Brewer asked for clarification about the statutory requirements for a public hearing. Anderson reiterated that the public hearing is typically held in December and must be held after 6:00 pm. In response to a question from Brewer about current tax revenue and references to any percent increase, McBride indicated that current tax revenue is around $1.15 million and pointed out that because the District’s certified tax rate is so low, and because the District is heavily populated, any increase in the tax rate may seem like a large percent increase, but that the dollar amount of additional revenue and the impact to individual property owners may appear less alarming.

Risk asked about the most recent tax increase at the District. McBride responded that the tax rate was increased in 2010 to fund a new building, then reduced in 2012 to an amount lower than the rate before the 2010 increase.

Snow asked for clarification about notices sent to each property owner. Anderson reiterated that parcel specific notices must be sent to each property owner in the District and that the county can determine the parcel-specific impact for each property. That information can be disseminated using commercial printers that offer direct mailing services or by inclusion with property tax notices produced by the county.

Anderson also mentioned that pursuing truth in taxation requirements does not mean that taxes must be increased. The vote to increase the tax rate would occur in December and the certified tax rate would be adopted in the following June. Catten agreed noting efforts by the board to be responsible and objective in understanding District needs and to prepare to meet those needs, and reiterated that a decision to pursue truth in taxation is not a binding decision to raise taxes.

In response to a question from Risk about notifying the Salt Lake County legislative body, Anderson explained that a presentation to the county council is usually not required and that notification through email or other means would likely be sufficient.

In response to a question from Brewer, McBride explained that the District’s certified tax rate is the same as in 2002 and tax revenue is very similar as well.

Brewer also asked why the District was set up as a taxing entity rather than as part of a health department. McBride and Risk noted that advantages in specialization facilitated by that arrangement can be beneficial.

1. **Truth in Taxation Review, Forecasting Need, Preliminary Vote to Proceed** A summary of a presentation McBride delivered in a previous board meeting was provided to each board member before the meeting containing information about the history of the District’s tax rate, background information motivating a tax increase proposal, cost reducing steps already in place, and programs that would benefit from increased funding. Catten asked if hiring additional staff is anticipated within 5 years. McBride noted that hiring additional seasonal staff is anticipated; more full time staff is not immediately anticipated. Catten expressed interest in pursuing truth in taxation to be prepared to make a decision in the long-term best interests of the District. The prudence of mentioning a potential tax increase to city councils early was discussed with some board members commenting that such information may be beneficial for city councils also considering tax rate adjustments. Brewer moved to pursue truth in taxation preparatory to a potential tax rate adjustment to be effective in 2026; Overson seconded the motion. The motion carried with all in favor.

McBride noted that inventory and expense forecasting information will be provided to the Board and solicited recommendations from Board members for additional information that would aid in making a decision about a tax rate adjustment. Risk recommended preparing information about the mosquito burden and disease risk; Buroker suggested a description of increased demand associated with increased population.

1. **Conditions of the District**. McBride reported that current activities include reviewing onboarding training, winter maintenance, purchasing equipment, and employment and health fairs. Upcoming conferences include the West Central Mosquito and Vector Control Association annual meeting in February, the American Mosquito Control Association (AMCA) annual meeting in March, and AMCA Washington Days in May. Annual meetings of the Utah Mosquito Abatement Association and Utah Association of Special Districts will be held in October and November respectively.

Safety goals are in progress and no new accidents were reported.

McBride reminded board members that all must complete board member training in 2025. Snow asked if all training was completed in 2024 and McBride responded that not all board members reported training completion, so a finding on the audit is expected again in 2025.

1. **Board Meeting Items for February 10th Meeting.**
2. **Approve Bills**. Risk moved to approve the bills, Buroker seconded the motion. The motion carried with all in favor.
3. **Adjourn**. Catten acknowledged Gene Drake’s service on the board for 25 years including participation in Board leadership and thanked him for his service. Brewer moved to adjourn the meeting; Overson seconded the motion, and the meeting was adjourned at 3:08 pm.