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# M E M O R A N D U M

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**DATE:** December 1, 2007  
**TO:** City Council Members  
**FROM:** Russell Weeks  
**RE:** Resolutions: Creating Central Business Improvement District No. DA-CBID-06 and Appointing a Board of Equalization  
**CC:** Cindy Gust-Jenson, Rocky Fluhart, Sam Guevara, Louis Zunguze, Alison McFarlane, Gary Mumford, Chris Shoop, Andrea Curtis, Jennifer Bruno

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This memorandum pertains to a proposed resolution that would create Salt Lake City Central Business Improvement District No. DA-CBID-06. The district is the revenue source for The Downtown Alliance. The current district is scheduled to expire on April 15, 2007. The proposed district would succeed the current one on the same date.

The City Council held a public hearing November 14 on the City's notice of intention to create the district. There were no oral comments offered for or against creating the district. Written protests submitted before the hearing totaled eight, according to the Administration. The Administration estimates that the figure represents 1.512 percent of the aggregate property value of the proposed district.

## KEY POINTS

- The proposed resolution is the next step toward creating a source of revenue – through property assessments – for economic promotion activities for what is known as the Central Business Improvement District. The first step occurred on October 10 when the City Council adopted Resolution No. 71 of 2006 indicating its intent to create the district.
- The Downtown Alliance will manage the district if it is created. The Administration awarded a contract to the Alliance in 2003. That contract carried a renewal option, and the Administration has exercised that option.
- According to the Administration transmittal, the Alliance is seeking a three-year assessment for the proposed district that would generate about \$2.415 million -- \$805,000 per year. The proposed assessment rate for properties in the proposed district is .0014726949. The current assessment is .001425, a rate that has not been changed since the year 2000. The current rate generates about \$716,666 – \$2.15 million over a three-year period.
- The proposed district's boundaries are the same as for the year 2003. According to Alliance estimates, about 2,500 businesses and property owners are located within the current district's boundaries.
- The economic improvement district was created in 1991, and the City Council renewed the district in 1994, 1997, 2000, and 2003.

- Under state law, properties cannot be added to the district if they were not included in the notice of intent resolution. However, the City Council can delete properties at its discretion.

## **OPTIONS**

- Adopt the resolution.
- Do not adopt the resolution.
- Adopt the resolution but reduce the assessment rate listed in Resolution 71 of 2006 (Notice of intention to create DA-CBID-06.)

## **POTENTIAL MOTIONS**

- I move that the City Council adopt a resolution to create Salt Lake City Central Business Improvement District No. DA-CBID-06.
- I move that the City Council not adopt the resolution.
- I move that the City Council adopt a resolution to create Salt Lake City Central Business Improvement District No. DA-CBID-06 but lower the assessment rate to generate revenue equal to revenue generated by property assessments in Resolution 57 of 2003 creating Central Business Improvement District No. DA-CBID-00.
- I move that the City Council adopt a resolution to create Salt Lake City Central Business Improvement District No. DA-CBID-06 with the following amendments: (If they choose, City Council Members could delete property from the district with this motion.)

## **BUDGETARY CONSIDERATIONS**

There should be no effect on Salt Lake City's general fund budget. Utah law 17A-3-301 titled the *Utah Municipal Improvement District Act* authorizes "the governing body of any municipality" to levy assessments on property within a district that is benefited by municipal improvements. "Economic promotion activities" are included as improvements under 17A-3-303. Creating the district would earmark assessments levied within the proposed district for a specific purpose. The assessments would be passed through to the organization or group that manages the district.

## **DISCUSSION/BACKGROUND**

As indicated earlier in this memorandum, the proposal to create Salt Lake City Central Business Improvement District No. DA-CBID-06 is essentially a proposal to renew an improvement district that has existed in one form or another since 1991.

The Council's adoption of a notice of intention to create the district was the first of five steps to create the district. The public hearing was the second step. The remaining three steps are:

- Authorize creating the improvement district.
- Create a board of equalization
- Create the district and start levying assessments.

It should be noted that the proposed district's revenue would be based on the taxable value of properties within the district.

## **PROPOSED DISTRICT BORDERS**

According to the Administration, the proposed district's borders are:

- North Temple from State Street to 500 West Street.
- 500 West Street from North Temple to 400 South Street.
- 400 South Street from 500 West Street to 200 East Street.
- 200 East Street from 400 South Street to 100 South Street.
- 100 South Street from 200 East Street to State Street.
- State Street from 100 South Street to North Temple.
- 200 South Street from 200 East Street to 300 East Street.

Properties on the south side of 400 South Street, the north side of North Temple, and the west side of 500 West Street are not included within the proposed district's boundaries. It should be noted that the borders are the same borders as those adopted in the district for the year 2000. That year the district was expanded to include properties along 500 West Street from North Temple to 400 South Street.

The City Council could – at this point – delete properties from the proposed district. However, deleting properties probably would lower the amount of money generated for the district. The Council also has the option of raising the assessment levy to make up for any properties deleted from the proposed district.

## **PROPOSED ASSESSMENT LEVY**

As mentioned earlier in this memorandum, the Administration has proposed an assessment levy of .0014726949. The levy is expected to generate about \$2.415 million over three years, \$805,000 per year. The figure is about \$89,000 more per year than the \$716,000 in revenue generated per year under the current district.

When the district originally was created in 1991 the assessment rate was .0017842. In 1994 the assessment rate was .0017031. The assessment rate in 1997 was .0016. The rate in 2000 and 2003 was .001425. The estimated taxable value of property within the district was \$1.37 billion in the year 2000; \$1.5 billion in 2003; and \$1.64 billion in 2006.

As one potential motion indicated, the City Council could lower the assessment levy. It has been a standard practice to include the option. The Administration estimates that if the proposed assessment levy were scaled back to the current .001425, the levy would generate about \$779,000 a year or \$2.33 million over the entire three-year period. The figure is based on the estimated \$1.64 billion taxable value of property within the existing district.

Again, the Administration and Alliance have proposed the assessment levy of .0014726949. They estimate that the levy would generate about \$805,000 a year or about \$2.415 over three years. The proposed increase is about \$26,000 or 3 percent more per year than the estimated \$779,000 a year that would be raised if the current assessment levy remained in place.

## **BACKGROUND**

The Downtown Alliance is one of about 400 similar organizations in the United States. The Alliance was formed in 1988 by property owners and businesses and through the work of the late John Schumann of

Schumann Capital Management. At the time, Mr. Schumann was chair of the Salt Lake City Planning Commission and was concerned about the variety of groups that claimed to represent the downtown when they appeared before the Planning Commission.

Mr. Schumann and others, including attorney John Gates, sought to establish a broad-based organization to address downtown issues and “to strengthen our Downtown area by promoting growth, fostering development, encouraging activities, and improving the general environment of the downtown area through open communication between property owners, business owners, tenants, residents, and governmental agencies involved in the downtown district.”

The 1988 Regional/Urban Design Assistance Team study noted that an “unfortunate combination of factors” in years previous to 1988 had “discouraged” the construction of new office and mixed use buildings in the city’s core. One of the factors the study listed was, “The lack of an organized constituency that promotes continuous and serious renewal in the downtown in a determined and unrelenting way.”

When The Downtown Alliance was created it was patterned after national models and sought to consolidate the efforts of several organizations that represented downtown business interests. The organizations included the Central Business Improvement District, the Downtown Retail Merchants Association, the Capital City Committee, and to some extent the Salt Lake Area Chamber of Commerce. The Chamber of Commerce and the Downtown Retail Merchants Association did not relinquish their perceived roles to the Alliance. However, the chair of the Retail Merchants Association, and the president and CEO of the Chamber of Commerce were made voting trustees of the Alliance, as was the Mayor of Salt Lake City. The Capital City Committee, which was formed to build consensus to develop the Gallivan Center Block, disbanded in favor of the Alliance. The same thing happened with the Central Business Improvement District whose eight board members were appointed by the Mayor. The latter organization was a non-profit that performed several functions that were undertaken by the Alliance. Unlike the Alliance, the CBID was funded voluntarily by downtown businesses and raised about \$125,000 a year. When the CBID disbanded businesses discontinued donations.

Because the existing district is a special service district created by City Council action, the dynamic of the Alliance’s relationship with the City may have changed from the original relationship before the Legislature passed amendments to the law governing municipal improvement districts in 1990. To receive the annual assessment, the Alliance must sign a contract with the City. In turn, the City has a responsibility to see that assessment funds are well-managed. One could argue that because of the contract, the Alliance is in some respects a creature of the City instead of a truly independent organization. However, in the past the Alliance has taken positions on key issues and has been a sounding board for opinions of downtown property owners and businesses. Council Members may recall that the Alliance worked to reach a compromise solution among proponents of a light-rail line on Main Street and proponents of a light-rail loop that avoided Main Street.

In July 2003, the Downtown Alliance Board of Trustees adopted a motion to merge with the Salt Lake Chamber of Commerce after several months of negotiations. The motion included conditions that were to be worked out before the merger. The vote resulted in a revised letter of understanding between the Alliance and the Chamber.

Since the merger, the Alliance has continued to promote the downtown as a regional shopping and entertainment area. It has developed and manages events such as First Night, the Farmer’s Market. It also has been a partner with the City in commissioning and working on a variety of studies including the current downtown transportation master plan study and the Downtown Rising initiative.

A. LOUIS ZUNGUZE  
DIRECTOR  
  
BRENT B. WILDE  
DEPUTY DIRECTOR

**SALT LAKE CITY CORPORATION**  
DEPT. OF COMMUNITY DEVELOPMENT  
OFFICE OF THE DIRECTOR

ROSS C. "ROCKY" ANDERSON  
MAYOR

**CITY COUNCIL TRANSMITTAL**

**TO:** Rocky Fluhart, Chief Administrative Officer *Steve Finkett*  
**DATE:** November 30, 2006  
**FROM:** Louis Zunguze, Community Development Director *R*  
**SUBJECT:** Resolution to Create Central Business Improvement District (DA-CBID-06).

**STAFF CONTACTS:** Chris Shoop, CED Research Analyst, at 535-7103 or  
chris.shoop@slcgov.com

**RECOMMENDATION:** The City Council adopt the Resolution to create the Central  
Business Improvement District (DA-CBID-06)

**DOCUMENT TYPE:** Resolution

**BUDGET IMPACT:** Funding for the District will be provided by property owner  
assessments. The anticipated three-year assessment for the District  
is approximately \$2.4 million. The City will receive \$15,000 over  
the three-year period for payment of legal fees, publishing, postage,  
and recording costs.

**DISCUSSION:**

**Issue Origin:** The current Central Business Improvement District (DA-CBID-03) expires March 31, 2007. The Administration is proposing to create a new district. On October 10, 2006, the City Council adopted a Notice of Intention to create the new district (DA-CBID-06). Property owners had until November 14, 2006, to submit protests to the creation of the district, and the City Council held a Public Hearing on that date. Written protests were received from owners responsible for 1.512 percent of the estimated assessment, and no speakers provided comments at the public hearing. The protest tabulation and letters are attached (see Exhibit A).

**Analysis:** Assessment funds would be used for economic development activities in Salt Lake City's Downtown area. The current boundaries of the District are:

- North Temple, from State Street to 500 West
- 500 West, from North Temple to 400 South
- 400 South, from 500 West to 200 East
- 200 East, from 400 South to 100 South
- 100 South, from 200 East to State Street

- State Street, from 100 South to North Temple
- 200 South, from 200 East to 300 East

Parcels on the south side of 400 South, the north side of North Temple, and the west side of 500 West are not included. A map of the District is attached (see Exhibit B).

The taxable value for the District approved in 2003 was approximately \$1.5 billion. The City Council approved an assessment rate of \$.001425, which was anticipated to generate revenue of \$716,000 annually over a three-year period. The most recent taxable value for the District is approximately \$1.49 billion. If the same assessment rate was used, revenue generated each year would drop to approximately \$709,000. The decrease in the taxable value and the revenue that would be generated using the current assessment rate is due to the removal of certain properties and common areas dropped out of the district's tax roll.

For the upcoming three-year period, however, the Downtown Alliance is requesting \$800,000 annually to fund district activities and related costs, and the City is seeking \$5,000 annually to cover legal, publication, recording, postage, and related expenses. In order to achieve the requested \$805,000 in each of the three years, the assessment rate must be adjusted to \$.0014726949, an increase of \$.0000476949.

By State law, properties that were not included in the Initial Notice of Intent cannot be added to the district. However, properties can be deleted from the district at the Council's discretion. The rate may be adjusted higher or lower from that in the Notice of Intent.

***District Management:*** As authorized in the management contract with the Downtown Alliance, the Administration has renewed the management contract with Downtown Alliance for the next three years.

## **PUBLIC PROCESS:**

City Council adopted the Notice of Intent October 10, 2006, and copies were mailed to all property owners within the boundaries of the proposed DA-CBID-06. Written protests were accepted until November 14, and a protest hearing was held by City Council on that date.

If the Council adopts the Resolution to create the Central Business Improvement District, it will subsequently consider a resolution to create a Board of Equalization and Review and set hearing dates. Property owners will then receive a preliminary assessment and notice of the Board of Equalization and Review hearings. After the hearings are held, the Board of Equalization will forward objections, decisions, and recommendations to the City Council and objecting property owners, beginning a 15-day appeal period. Council will then accept or modify the Board of Equalization's recommendations, and consider adopting the assessment ordinance.

**RELEVANT ORDINANCES:**

**3.12.010 Work Authorized By State Statutes--Assessments:**

The city may, from time to time, proceed to make improvements within areas of the city, make assessments therefore, and issue interim warrants and bonds, pursuant to the Utah municipal improvement district act (section 10-16-1 et seq., Utah Code Annotated, 1953), or its successor, the Utah underground conversion of utilities law (section 54-8-1 et seq., Utah Code Annotated, 1953), or its successor, and other appropriate provisions of state or local law.

**Exhibit A:  
Resolution to Create CBID**



Salt Lake City, Utah

December 5, 2006

A regular meeting of the City Council of Salt Lake City, Utah, was held on Tuesday, the 5th day of December, 2006, at the hour of 7:00 p.m. at the offices of the City Council at 451 South State Street, Salt Lake City, Utah, at which meeting there were present and answering to roll call the following members who constituted a quorum:

David L. Buhler	Chair
Van Blair Turner	Vice Chair
Søren Dahl Simonsen	Councilmember
Nancy Saxton	Councilmember
K. Eric Jergensen	Councilmember
Carlton Christensen	Councilmember
Jill Remington-Love	Councilmember

Also present:

Rocky Anderson	Mayor
Edwin P. Rutan, II	City Attorney
	Deputy City Recorder

Absent:

Thereupon the following proceedings, among others, were duly had and taken:

Pursuant to published notice concerning the intent of the City to create Salt Lake City, Utah Central Business Improvement District No. DA-CBID-06 (the "District"), a public hearing was held on the 14th day of November, 2006, at which interested persons were heard concerning comments or protests relating to the District. Written protests from some owners of property to be assessed were received in the office of the City Recorder prior to the public hearing.

The total taxable value of the property, the owners of which submitted written protests, equals approximately \_\_\_\_\_ percent (\_\_\_\_%) of the total taxable value of all property to be assessed within the District, as calculated and as reported by the City Engineer. The Written Protests are attached hereto as Exhibit B. Minutes of the comments received from property owners at the 14th day of November, 2006, public protest hearing are attached hereto as Exhibit C.

After consideration of the protests and comments and after reviewing the proposed Economic Promotion Activities within the District, it is the finding of the City Council that the public interest will best be served by creating the District in the format as

described in the Notice of Intention in Resolution 71 of 2006 adopted by the City Council on the 10th day of October, 2006.

After due consideration of the following resolution by the City Council, Councilmember \_\_\_\_\_ moved and Councilmember \_\_\_\_\_ seconded its adoption. The resolution was adopted by the following vote:

AYE:

NAY:

RESOLUTION NO. \_\_\_\_ OF 2006

A RESOLUTION TO CREATE SALT LAKE CITY, UTAH CENTRAL BUSINESS IMPROVEMENT DISTRICT NO. DA-CBID-06 (THE "DISTRICT"), GENERALLY AS DESCRIBED IN THE NOTICE OF INTENTION CONCERNING THE DISTRICT; AUTHORIZING THE CITY OFFICIALS TO PROCEED WITH ECONOMIC PROMOTION ACTIVITIES AS SET FORTH IN THE NOTICE OF INTENTION; AND RELATED MATTERS.

BE IT RESOLVED BY THE City Council (the "Council") of Salt Lake City, Utah, as follows:

Section 1. The Council has determined it will be in the best interest of Salt Lake City (the "City") to continue to promote business, economic and community activities development in the central business area of downtown Salt Lake City. The proposed activities generally will include, but will not be limited to, advertising, banners, special events and festivals, newsletters and publications, Christmas lighting, and special projects (the "Economic Promotion Activities") in the downtown area generally described in the Notice of Intention adopted by the Council in Resolution No. 71 of 2006 (the "Notice of Intention") for the Salt Lake City, Utah Central Business Improvement District No. DA-CBID-06 (the "District").

Section 2. Economic Promotion Activities are hereby authorized and the District is hereby created to effectuate the Economic Promotion Activities carried on by predecessor districts.

Section 3. The legal description or tax identification numbers of the included properties are more fully set forth in Exhibit A attached hereto. The District area is described by reference to the following streets (the "Reference Streets"):

- A - North Temple, from State Street to 500 West;
- B - 500 West, from North Temple to 400 South;
- C - 400 South, from 500 West to 200 East;
- D - 200 East, from 400 South to 100 South;
- E - 100 South, from 200 East to State Street;
- F - State Street, from 100 South to North Temple, and
- G - 200 South from 200 East to 300 East.

The area of the District shall include all property bounded by Reference Streets A through G described above. In addition it shall include parcels of property, subject to the exceptions set out hereafter, (the "Peripheral Parcels") which abut the Reference Streets plus all corner parcels which have a corner touching any of the Reference Streets. However, the Peripheral Parcels on the south side of 400 South, the north side of North Temple and the west side of 500 West shall not be included within the District.

Section 4. As required by law, the City Recorder is hereby authorized and directed to file a copy of the Notice of Intention and this Resolution creating the District, together with a list of properties proposed to be assessed, described by tax identification number and legal description in the Salt Lake County Recorder's office within five (5) days from the date hereof.

ADOPTED AND APPROVED this 5th day of December, 2006.

(SEAL)

---

Chair

ATTEST:

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Deputy City Recorder

PRESENTATION TO THE MAYOR

The foregoing resolution was presented to the Mayor for his approval or disapproval on \_\_\_\_ day of December, 2006.

---

Chair

MAYOR'S APPROVAL OR DISAPPROVAL

The foregoing resolution is hereby approved this \_\_\_\_ day of December, 2006.

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Mayor

STATE OF UTAH                    )  
  : ss.  
COUNTY OF SALT LAKE    )

I, \_\_\_\_\_, the duly appointed, qualified and acting Deputy City Recorder of Salt Lake City, Salt Lake County, Utah, do hereby certify that the foregoing is a full, true and correct copy of the minutes of a regular meeting of the City Council of Salt Lake City held in the City Council Chambers in Salt Lake City on Tuesday, the 5th day of December, 2006, at the hour of 7:00 p.m. as recorded in the regular official book of minutes as kept in my official office, that said proceedings were duly had and taken as therein shown, and that all the members were given due, legal and timely notice of said meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Salt Lake City this 5th day of December, 2006.

\_\_\_\_\_

Deputy City Recorder

(SEAL)

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, \_\_\_\_\_, the undersigned Deputy City Recorder of Salt Lake City, Salt Lake County, Utah (the "Issuer"), do hereby certify, according to the records of the City Council of Salt Lake City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time, and place of the 5th day of December, 2006, public meeting held by the City Council as follows:

(a) By causing a Notice, in the form attached hereto as Schedule A, to be posted at the principal offices at the City and County Building, Salt Lake City, Utah on the 1st day of December, 2006, at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of such Notice, in the form attached hereto as Schedule A, to be delivered to the Deseret Morning News on 1st day of December, 2006, at least twenty-four (24) hours prior to the convening of the meeting.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this 5th day of December, 2006.

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Deputy City Recorder

(SEAL)



SCHEDULE A  
NOTICE OF MEETING

EXHIBIT A

TAX IDENTIFICATION NUMBERS AND LEGAL  
DESCRIPTIONS OF PROPERTIES TO BE ASSESSED

(A complete list of Tax I.D. numbers and property descriptions is available for inspection  
at the Salt Lake City Recorder's and City Engineer's Office.)

EXHIBIT B

WRITTEN PROTESTS

EXHIBIT C

PUBLIC HEARING MINUTES

**Exhibit B:  
Protest Tabulation & Letters**

30-Nov-06

**Tabulation of Protests**  
**SPECIAL IMPROVEMENT DISTRICTS**  
**Central Business Improvement District DA-CBID-06**

**Central Business Improvement District DA-CBID-06**

	Date Received	Property ID	Name	Address in Protest	Est. Assessment
1	27-Oct-06	15-01-280-030-0000	Robert M Dahle	262 S Main Street	\$ 868.89
2	30-Oct-06	15-01-280-016-0000	Robert M Dahle	262 S Main Street	\$ 11.19
3	31-Oct-06	15-01-402-015-0000	John W. Peters	230 West 400 South	\$ 1,277.71
4	31-Oct-06	15-01-402-019-0000	John W. Peters	244 West 400 South	\$ 271.27
5	9-Nov-06	16-06-127-022-0000	Mark Oligschaeger	200 E. South Temple	\$ 5,275.78
6	9-Nov-06	16-06-154-019-0000	Scott A Butters	238 South Edison Street	\$ 343.87
7	9-Nov-06	16-06-176-003-0000	Steve Gallenson	166 East 200 South	\$ 805.27
8	14-Nov-06	15-01-281-010-0000	Solomon Sampson	310 South Main Street	\$ 27,664.28
				TOTAL PROTEST	\$ 36,518.26
				TOTAL ASSESSABLE VALUE	\$ 2,415,001.25
			Central Business Improvement District DA-CBID-06		<b>1.512%</b>

#408013

To: Louis Zunguzc

10-25-06

From: Robert M. Dahl

Re: Special Improvement District No. DA-CBID-06

Recorders  
Chris Sharp

RECEIVED

OCT 27 2006

SALT LAKE CITY

ENGINEERING DIVISION

Please consider this letter my official Protest of the proposed Assessment.

As a property owner in this district, I have paid property taxes and current assessments (Lighting) while at the same time having no tenants because of decisions made by the City in the past.

I'm tired of the City trying to help I never get anything out of it. Quit asking for more money from your citizens. Use the funds you have. It seems to me what your proposing is within the normal scope of what the City should already be doing.

I'm being taxed and assessed to death! Cities, Counties, and the state need to quit acting like they are a business that needs to keep growing. You're going to "kill the goose".

Vault Copy

Regards,  
Robert M. Dahl  
Downtown Property Owner

RECEIVED

OCT 31 2006

CITY RECORDER

**SRX INTERNATIONAL, INC.**

2157 LINCOLN STREET

SALT LAKE CITY, UTAH 84106

(801) 323-2395

fax (801) 364-5645

To: Lewis Z. CED  
Chris S. CED


October 30, 2006

Salt Lake City Recorder's Office  
451 South State St., Room 415  
Salt Lake City, UT 84111

**RE: Protest of Special Improvement District No. DA-CBID-06**  
**Ref. Property ID #'s 15-01-402-015-0000 and 15-01-402-019-0000**

This letter is written to voice our view against creation of yet another special tax district downtown. It has been our past experience that we have received little or nothing in return for fees on the CBD or other special tax districts. In this instance, our property sits on the south west corner of the proposed zone, and I can only imagine that the bulk of the tax revenue will be spent promoting the City's new redevelopment on Main St. I hereby voice my formal opposition to the creation of the aforementioned special district.

Sincerely,



John W. Peters  
President

# 408013

VAULT COPY





RECEIVED

NOV 09 2006

CITY RECORDER

November 6, 2006

Salt Lake City Recorder's Office  
451 South State Street Room 415  
Salt Lake City, Utah 84111

To Whom It May Concern:

This letter is written to formally protest the creation of a three-year Downtown Economic Improvement District (No. DA-CBID-06). Leucadia Properties owns the office buildings located at 200 and 222 East South Temple (Property ID: 16-06-127-022-000). As a property owner downtown, we question the value of the improvement district in proportion to our requested contribution. Please contact me directly with any questions at 801-524-1708.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Oligschlaeger". The signature is fluid and cursive, with the first name being the most prominent.

Mark Oligschlaeger  
Vice President - Leucadia Properties

MAO/tmb

# Federal Resources

Federal Resources Corporation

238 South Edison Street

P.O. Box 806, Salt Lake City, Utah 84110

801 355-7260 Fax: 801 521-6400

1 November 2006

Salt Lake City Recorder's Office  
451 South State Street, Room 415  
Salt Lake City, UT 84111

RECEIVED

NOV 09 2006

RE: Special Improvement District No. DA-CBID-06  
238 South Edison Street  
Property Id: 16-06-154-109-000

CITY RECORDER

Dear Mr. Zunguze:

Please be on notice that we are NOT in favor of the creation of the three-year Downtown Economic Improvement District.

Philosophically, I believe that economic development comes from THE PRIVATE SECTOR, and not from the government. All that government is capable of doing is taxing business to extinction, not in CREATING any business.

I have worked downtown for over 30 years; Federal Resources Corporation has been based in Salt Lake City for over 50 years. During my experience, I have seen numerous attempts by Salt Lake City to improve sidewalks, improve Pioneer Park, as well as similar attempts, ad nauseum. Unfortunately, all I have seen is failure on all fronts.

I see no economic blight on Edison Street. Any changes or development should take place at the initiative of PROPERTY OWNERS. To TAX us \$343.87 for a STUDY of what to do is not only onerous, but it is blatantly ridiculous. Please call your assessment what it is: A TAX. This is a tax which will create or accomplish exactly NOTHING.

I am seriously looking to relocate our company out of downtown Salt Lake City. This is one more nail in the coffin of us staying here.

Very truly yours,

**FEDERAL RESOURCES CORPORATION**

by Scott A. Butters  
Scott A. Butters, President

Faxing to: Recorders 7681

CED - Louis Zunguze

1 of 3 pgs

CED - Chris Shoop 6005

11-9-06

RECEIVED

Dear  
Louis Zunguze -

NOV 09 2006

CITY RECORDER

I protest the

CBID-06  
#408013

Creation of the

Improvement district and I think I receive no benefit from it.

My business does good, in spite of downtown. I

could do better away from town. No meters, No Saturday business disruption due to parades, races etc.

Let me keep my \$80500 to raise my profits and not help Boyer, Howa, Badell, LDS Church etc  
Steve Gallenson

WADT COPY

PRELIMINARY ESTIMATE

SALT LAKE CITY PUBLIC SERVICES  
Engineering Division  
349 South 200 East Suite 100  
Salt Lake City, Utah 84111  
Telephone: (801) 535-7103

October 23, 2006

Property Address: PROPERTY OWNER  
166 E 200 S  
Salt Lake City, Utah 84111-1520

RECEIVED

NOV 09 2006

Property Id: 16-06-176-003-0000  
Reference: Central Business Improvement District, DA-CBID-06

CITY RECORDER

Dear Property Owner:

The intent of this preliminary estimate is to advise the owner of the estimated cost.  
The proposed improvements are detailed in the attached information.

For additional information concerning the estimated assessment and description of improvements  
please refer to the "Notice of Intention".

If you have any questions, please call Chris Shoop at 535-7103.

PLEASE NOTE THIS IS FOR YOUR INFORMATION ONLY AND NOT A BILL

The proposed required improvements and rates for your property are summarized below.

001	Downtown Economic Improvement	Each	.0014726948	\$546,800.00	\$805.27
				TOTAL: Do not pay this amount	\$805.27

# SETH HORNE SLC LIMITED PARTNERSHIP

9630 N 25<sup>TH</sup> AVENUE, SUITE 450 ~ PHOENIX, AZ 85021 ~ Phone: 602-264-2181 ~ Fax 602-324-4784

November 10, 2006

RECEIVED

NOV 14 2006

CITY RECORDER

Salt Lake City Recorder's Office  
451 South State Street, Room 415  
Salt Lake City, UT 84111

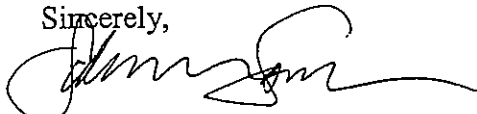
RE: Special Improvement District No. DA-CBID-06  
Parcel # 15-01-281-010-0000

Due to the lack of any specifics and/or benefits to be derived from this commission we hereby protest participation in the assessment. We would like to be removed from the district.

In the event our protest to be deleted from the district is denied we at the very least believe the valuation of our building be adjusted to reflect the value (\$11,599,000.00) contested in our appeal to the county assessor's office. We have attached a copy of that appeal to this notice.

Please respond accordingly to let us know this has been accepted by the district.

Sincerely,



Solomon D. Sampson

Secretary

James Stewart Company – General Partner

Tempe Builders Inc. – General Partner

**Exhibit C:  
Map of Proposed District**

# CENTRAL BUSINESS IMPROVEMENT DISTRICT

