# SALT LAKE CITY COUNCIL MEMORANDUM

DATE:	October 13, 2010
TO:	City Council Members
FROM:	Jan Aramaki
SUBJECT:	Resolution to appoint a Board of Equalization and Review and
	set the dates for the Board of Equalization to hear and consider
	objections and corrections to any proposed assessments for Lighting
	District L03
COUNCIL DIST.:	3, 4, 5, 6, & 7
CC:	Cindy Gust-Jenson, Frank Gray, Mary DeLaMare-Schaefer, David Everitt, Dan Mulé, Marina Scott, Ed Rutan, Boyd Ferguson, Tim Harpst, Michael Barry, Garth Limburg, Karen Carruthers, Susan Finlayson, Blaine Carlton, Nick Tarbet, Quin Card, Shawn McDonough, & Joyce Valdez
FILE LOCATIONS:	CED/Special Lighting Districts L03(at the time of creation, this lighting district, L03, was referred to as a Special Improvement District (SID) and will technically remain as an SID rather being called a Special Assessment Area)

## **POTENTIAL MOTIONS:**

1. ["I move that the Council"] consider adopting a resolution for Lighting District L03 appointing a Board of Equalization and Review and setting the dates for the Board of Equalization to hear and consider objections and corrections to any proposed assessments.

2. ["I move that the Council"] Not adopt the resolution for Lighting District L03

## **REQUESTED ACTION:**

The Administration requests the City Council adopt a resolution for Lighting District No. L03 appointing a Board of Equalization and Review and setting the dates for the Board of Equalization to hear and consider any objections and make corrections of any proposed assessments which the Board may deem unequal or unjust. This is an opportunity for property owners to discuss with the Board any actual costs that are being proposed.

In past years, the City Council adopted an ordinance each year to approve the annual assessment on the properties incorporated within Lighting District L03. This action renews the annual assessment levied upon each parcel of property described in the assessment list for the

purpose of operation, maintenance, and electrical energy costs of street lights within the District. However, due to a recent change to Utah State Code, Assessment Area Act, Title 11 Chapter 42, the City is now required to hold a Board of Equalization and Review hearing every five years prior to consideration of adopting an annual assessment ordinance.

The Administration has blocked out a one (1) hour time frame for three consecutive days in November (as outlined below). The Board of Equalization consists of the following City officials: **a member of the City Council**, a representative of the Office the City Engineer, and a representative of the City Treasurer's Office. The Board of Equalization and Review hearings will be held in the first floor conference room at 349 South 200 East. The hours are staggered to provide more opportunity for the public to attend at least one of the hearings.

Tuesday, November 16, 2010	9:00 am to 10:00 am
Wednesday, November 17, 2010	4:00 pm to 5:00 pm
Thursday, November 18, 2010	6:00 pm to 7:00 pm

Upcoming Council action following the Board of Equalization and Review:

- Resolutions to accept or modify the recommendation of the Engineering Report of the Board of Equalization
- Ordinances to approve the annual assessment on the properties incorporated within Lighting District L03 for the purpose of operation, maintenance, and electrical energy costs of street lights within Lighting Districts L03.

FRANK B. GRA DIRECTOR MARY DE LA MARE-SU DEPUTY DIRECTOR ROBERT FARRINGTO DEPUTY DIRECTOR	DEP, CHAEFER	ARTMENT OF COMMUNITY & ECONOMIC DEVELOPMEN OFFICE OF THE DIRECTOR CITY COUNCIL TRANSMITTAL Date Received:	OCT 8 2010
		Date Sent to City Council:	10/9/2010
TO:	Salt Lake City ( JT Martin, Chai		ober 7, 2010
FROM:		mmunity & Economic	
RE:		chedule a Board of Equalization and Review for Ordinance for Special Lighting District L03	or the Annual
STAFF	CONTACT:	Tim Harpst, Transportation Director, at 801-3 tim.harpst@slcgov.com	535-6630 or
		Mike Barry, Transportation Engineer, at 801- michael.barry@slcgov.com	535-7147
RECOM	IMENDATION:	That the City Council adopts the resolution	051
DOCUM	IENT TYPE:	Resolution	
BUDGE	T IMPACT:	N/A	

**DISCUSSION:** 

*Issue Origin:* Due to recent amendments to the Assessment Area Act, Title 11 chapter 42, Utah Code Annotated 1953, the City is required to hold a new Board of Equalization at least every five years in order to adopt a new assessment ordinance to annually levy an operation and maintenance assessment against properties in assessment areas. A calendar of events related to the annual assessment ordinance for Lighting District L03 is included as Attachment 1. The Resolution for Special Lighting District L03 is included as Attachment 2.

*Analysis:* The Board of Equalization will be comprised of one member of the City Council, a representative of the City Treasurer's office, and a representative of the City Engineer's office. The Board of Equalization will meet at the times specified in the resolution to hear and consider

451 SOUTH STATE STREET, ROOM 404 P.O. BOX 145486, SALT LAKE CITY, UTAH 84114-5486 TELEPHONE: 801-535-6230 FAX: 801-535-6005

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any objections to and make corrections of any proposed assessments that the board may deem unequal, inequitable, or unjust. The board will meet in the first floor conference room at 349 South 200 East, Salt Lake City, UT 84114 on November 16, 17, and 18 at the times indicated in the resolution.

Master Plan Considerations: N/A

## **PUBLIC PROCESS:**

Residents may file a protest with the Board of Equalization at the times specified in the resolution.

### **RELEVANT ORDINANCES:**

None.

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Attachment 1 Calendar for Street Lighting Special Improvement District L03

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	LO3 2010			
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Calendar for Street Lighting District L03				
Date	Event	Responsibility		
	Distribution Date 9/1/10			
24-Aug-10	Information for Board of Equalization hearing	Engineering		
	delivered to Ballard Spahr ("Bond Counsel").			
31-Aug-10	Transmittal of draft resolution designating Board of	Bond Counsel		
31-Aug-10	Equalization to Salt Lake City (the City).			
	Equalization to Gat Lake Only (the Only).			
7-Sep-10	Final legal documents from Ballard Spahr.	Bond Counsel &		
1-000-10	RE: Appointment of Board of Equalization	Engineering		
	The Appointment of Doard of Equalization	Engineering		
14-Sep-10	Council transmittal letter and resolution designating	Engineering		
	Board of Equalization delivered to Transportation			
	for review.			
21-Sep-10	Council transmittal letter and resolution designating	Transportation		
	Board of Equalization delivered to Mayors Office			
	for review.			
28-Sep-10	The resolution paperwork to the Council office.	Transportation		
		/ Engineering		
19-Oct-10	Council adopts a resolution appointing a Board of	Council		
	Equalization and Review.			
	and the second sec			
22-Oct-10	Publication (one time) of the time and place of the	Recorder's Office		
	three consecutive hearings of the Board of	_		
	Equalization.			
05 0 1 10		December 10 Office		
25-Oct-10	Mailing of the preliminary assessments to (1) each	Recorder's Office		
	property within the Special Assessment Area and			
	(2) each street address, post office box, rural route or other mailing address to "Owner".			
16-Nov-10	Board of Equalization hearings - 9:00 - 10:00 a.m.	Transportation		
		/ Engineering		
17-Nov-10	Board of Equalization hearings - 4:00 - 5:00 p.m.	Transportation		
17-1400-10		/ Engineering		
18-Nov-10	Board of Equalization hearings - 6:00 - 7:00 p.m.	Transportation		
		/ Engineering		
29-Nov-10	A copy of the findings of the Engineering Report of the Board			
	of Equalization objections and decision sent to the property			
	owner will be forward to City Council.			
29-Nov-10	RE: The Engineering Report of the Board of Equalization	Engineering &		

	objections and decision sent to the property owner.	Bond Counsel
* <i>-</i>	The mailing begins a 15 day appeal period.	м
14-Dec-10	Deadline for appeals to City Council (appeals	Engineering
_	received by Engineering).	
31-Jan-11	Preliminary tax rolls are being prepared.	Engineering
31-Jan-11	Assessment costs to City Treasurer for approval.	Engineering
1-Feb-11	Transmittal of draft Assessment Ordinance the City.	Bond Counsel
8-Feb-11	The City Council transmittal letter and Assessment Ordinance to the CED's office for review.	Transportation
		-
15-Feb-11	Copies of the Assessment Ordinance	Transportation
	and City Council letter sent to Engineering.	
22-Feb-11	The City Council transmittal letter and Assessment Ordinance	CED's Office
	delivered to Mayors Office for review.	
1-Mar-11	The City Council transmittal letter and Assessment	Mayor's Office &
	Ordinance to the City Council office and added to	City Council
	City Council Agenda.	
15-Mar-11	Assessment Ordinance approved by the City Council,	City Council
	and to Recorder's Office for publication.	
15-Mar-11	Area transferred from set-up to billing.	Treasurer's Office
29-Mar-11	Assessment Ordinance Published.	Recorder's Office

Attachment 2 Resolution for Scheduling a Board of Equalization for Lighting District L03

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#### Salt Lake City, Utah

#### October 19, 2010

A regular meeting of the City Council of Salt Lake City, Utah, was held on Tuesday, October 19, 2010, 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:

JT Martin Jill Remington-Love Søren Dahl Simonsen Stan Penfold Van Blair Turner Luke Garrott Carlton Christensen Chair Vice Chair Councilmember Councilmember Councilmember Councilmember

Also present:

Ralph Becker Edwin P. Rutan, II Mayor City Attorney City Recorder

Absent:

After the conduct of other business not pertinent to the following, the Chair stated that the Office of the City Engineer had prepared the assessment list for the Salt Lake City, Utah Lighting District No. 3, known as L03 ("District L03"), for action and consideration by the Board of Equalization and Review and by the City Council, which assessment list is on file in the office of the City Recorder and available for inspection by any interested property owner.

Thereupon, the following resolution was read in full:

#### RESOLUTION NO. \_\_\_\_ OF 2010

A Resolution of the City Council of Salt Lake City, Utah, appointing a Board of Equalization and Review for Salt Lake City, Utah Lighting District No. 3, known as L03 ("District L03"); setting the dates for the Board of Equalization to hear and consider objections and corrections to any proposed assessments; authorizing the City Recorder to publish and mail a Notice of Meetings of the Board of Equalization and Review; and related matters.

WHEREAS, the City Council of Salt Lake City, Utah (the "City Council") created District L03 pursuant to notice and public hearing, on January 7, 1997; and

WHEREAS, since the creation of District L03, the City Council has adopted assessment ordinances annually to levy assessments against properties within District L03; and

WHEREAS, pursuant to recent amendments to the Assessment Area Act, Title 11 Chapter 42, Utah Code Annotated 1953, as amended (the "Act"), the City Council is now required to hold new board of equalization hearings at least every five years in order to adopt a new assessment ordinance to annually levy an operation and maintenance assessment against properties within District L03; and

WHEREAS, the Office of the City Engineer has prepared a proposed assessment list with respect to District L03; and

WHEREAS, the City Council desires to establish a board of equalization and review for the purpose of considering any objections and corrections to the proposed assessment list:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SALT LAKE CITY, UTAH AS FOLLOWS:

Section 1. As required by law, a Board of Equalization and Review for District L03 is hereby appointed, consisting of one member of the City Council, a representative of the City Treasurer's office, and a representative of the City Engineer's office (the "Board") as follows:

> Member of City Council Member of City Council Member of City Council Representative of City Treasurer's office Representative of City Engineer's office

Michael Barry

Section 2. The Board shall sit as the Board of Equalization and Review on the special assessments proposed to be levied and assessed on the property within District L03 and will meet in the first floor conference room at 349 South 200 East, Salt Lake City, Utah, on November 16, 2010, between the hours of 9:00 a.m. to 10:00 a.m.; on November 17, 2010, between the hours of 4:00 p.m. and 5:00 p.m.; and on November 18, 2010, between the hours of 6:00 p.m. and 7:00 p.m. to hear and consider any objections to and make corrections of any proposed assessments that the Board may deem unequal, inequitable, or unjust.

Section 3. The City Recorder is hereby authorized and directed to publish and mail, as provided by law and the ordinances of the City, a notice of meetings of the Board, said notice to be in substantially the following form:

#### NOTICE OF MEETINGS OF BOARD OF EQUALIZATION AND REVIEW

NOTICE IS HEREBY GIVEN that the assessment list for the Salt Lake City, Utah Lighting District No. 3, known as L03 ("District L03") has now been completed and is available for examination at the Salt Lake City Recorder's office located at 451 South State Street, Salt Lake City, Utah. The City Council has appointed a Board of Equalization and Review to hear and consider objections to the proposed assessments to be levied within District L03 relating to (a) the direct or indirect benefit accruing to the property proposed to be assessed or (b) the amount of the proposed assessment.

The assessments levied are for the purpose of paying the estimated operation and maintenance costs to provide street lighting and electrical energy for street lighting within District L03. The applicable rate for each property will be based on the operation and maintenance costs of providing street lighting services and furnishing electrical energy for street lighting purposes, together with other related factors. Future annual assessments may include adjustments to reflect changes in operation and maintenance costs and any balance or deficits resulting from the previous year's operations.

As required by law, three persons have been duly appointed to act as the Board of Equalization and Review on the assessments proposed to be levied on the property benefited within District L03. The Board of Equalization and Review for assessments proposed to be levied on the affected property within District L03 will meet in the first floor conference room at 349 South 200 East, Salt Lake City, Utah, on November 16, 2010, between the hours of 9:00 a.m. and 10:00 a.m.; on November 17, 2010, between the hours of 4:00 p.m. and 5:00 p.m.; and on November 18, 2010, between the hours of 6:00 p.m. and 7:00 p.m. to hear and consider any objections to and make any corrections of any proposed assessments that the Board may deem unequal, inequitable, or unjust.

On each of the dates specified above, the assessment list and plats and amounts of the proposed assessment against each parcel of property shall be open to public inspection continuously from 8:00 a.m. to 5:00 p.m. at the Office of the City Engineer of Salt Lake City, Utah, located at 349 South 200 East, Salt Lake City, Utah.

Appeal from a decision of the Board of Equalization and Review may be taken to the City Council of the City by filing a written notice of appeal in the office of the City Recorder within fifteen (15) days from the date the Board's final report to the City Council is mailed to the affected property owners.

By resolution of the City Council of Salt Lake City, Utah, this October 19, 2010.

(SEAL)

/s/ City Recorder

Published one time in the Salt Lake Tribune on October 22, 2010

DMWEST #7821036 v1

Section 4. The City Recorder is hereby directed to enter the foregoing proceedings upon the records of the City, and to cause the notice set forth in Section 3 to be published (i) in one issue of the <u>Salt Lake Tribune</u>, a newspaper published in the City and having general circulation therein, the publication to be at least twenty (20) and not more than thirty-five (35) days prior to the date on which the Board of Equalization and Review will begin hearings, and (ii) on the Utah Public Notice Website created in Utah Code, Section 63F-1-701 for at least 35 days immediately before the date on which the Board of Equalization and Review will begin hearings.

A copy of the notice set forth in Section 3 above shall not later than ten (10) days after the first publication of such notice in the <u>Salt Lake Tribune</u>, be mailed, postage prepaid, to each owner of land to be assessed within District L03 at the last known address of such owner using for such purpose the names and addresses appearing on the last completed real property assessment rolls of the county wherein said affected property is located. In addition, a copy of such notice shall be addressed to "<u>Owner</u>" and shall be so mailed, addressed to the street number of each of the improved properties to be affected by the assessment.

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

AYE:

NAY:

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## ADOPTED AND APPROVED this October 19, 2010.

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(SEAL)

By:\_\_\_\_\_

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Chair

ATTEST:

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## PRESENTATION TO THE MAYOR

The foregoing resolution was presented to the Mayor for his approval or disapproval on October \_\_\_\_, 2010.

By:\_\_\_\_\_

. . . Chair

## MAYOR'S APPROVAL OR DISAPPROVAL

The foregoing resolution is hereby approved this October \_\_\_\_, 2010.

By:\_\_\_\_\_\_Mayor

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#### STATE OF UTAH

#### COUNTY OF SALT LAKE )

) : ss.

I, \_\_\_\_\_\_, the duly appointed, qualified, and acting City Recorder of Salt Lake City, 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, October 19, 2010, 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.

I further certify that I delivered to the <u>Deseret News</u>, a newspaper published in Salt Lake City and having general circulation therein, a notice of meetings of the Board of Equalization and Review for the Salt Lake City, Utah Lighting District No. 3, known as L03, for publication at least twenty (20) and not more than thirty-five (35) days prior to the date said Board will begin its hearings.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Salt Lake City, Utah, this October 19, 2010.

(SEAL)

By:

### STATE OF UTAH

#### MAILING CERTIFICATE

#### COUNTY OF SALT LAKE )

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: SS.

I, \_\_\_\_\_, the duly appointed, qualified, and acting City Recorder of Salt Lake City, Utah, do hereby certify that I mailed a copy of the Notice of Meetings of the Board of Equalization and Review, postage prepaid, to each owner of property to be assessed within Salt Lake City, Utah Lighting District No. 3, known as L03, at the last known address of such owner, using for such purpose the names and addresses appearing on the last completed real property assessment rolls of the county in which the property is located, and, in addition, I mailed, postage prepaid, a copy of such Notice addressed to "Owner" at the street number of each piece of improved property to be assessed. Said Notices were mailed by me on October \_\_\_\_, 2010, that being not later than ten (10) days after the first publication of the Notice in the <u>Deseret News</u> as above certified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Salt Lake City, Utah, this October \_\_\_\_, 2010.

(SEAL)

Ву:\_\_\_\_\_

## PROOF OF PUBLICATION

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Attached to this page is the Proof of Publication, indicating by the affidavit of the publisher that the Notice of Meetings of the Board of Equalization and Review was published one time in the <u>Deseret News</u>.

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### CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, \_\_\_\_\_\_, the undersigned City Recorder of Salt Lake City, Utah (the "City"), do hereby certify, according to the records of the City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-202, 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 October 19, 2010, public meeting held by the City Council of the City as follows:

(a) By causing a Notice, in the form attached hereto as <u>Schedule A</u>, to be posted at the City Council's principal offices at the City and County Building, Salt Lake City, Utah, on October 15, 2010, 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;

(b) By causing a copy of such Notice, in the form attached hereto as <u>Schedule A</u>, to be delivered to the <u>Salt Lake Tribune</u> on October 15, 2010, at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of such Notice to be posted on the Utah Public Notice Website (http://pmn.utah.gov) at least twenty-four (24) hours prior to the convening of the meeting.

In addition, the Notice of 2010 Annual Meeting Schedule for the City Council (attached hereto as <u>Schedule 2</u>) was given specifying the date, time, and place of the regular meetings of the City Council to be held during the year, by causing said Notice to be (a) posted on January 1, 2009, at the principal office of the City Council, (b) provided to at least one newspaper of general circulation within the Issuer on January 1, 2009, and (c) published on the Utah Public Notice Website (http://pmn.utah.gov) during the current calendar year.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this October 19, 2010.

(SEAL)

By:\_\_\_\_\_

## SCHEDULE A

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## NOTICE OF MEETING

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Board of Equalization Resolution