

Proposition Information Pamphlet

For a referendum on the part of Resolution 6344 adopted by the Salt Lake County Council on December 9, 2025, that approves and adopts a final tax rate that exceeds Salt Lake County's certified tax rate in order to collect an additional \$36,500,000 in ad valorem taxes.

Contents:

1. A copy of the application for the proposed referendum.
2. Salt Lake County's Statement Against the Proposed Referendum.
3. Salt Lake County's Initial Fiscal Impact Statement and Legal Impact Statement.

This pamphlet must be included in each referendum signature packet.
Utah Code § 20A-7-604(5)(d)

Salt Lake County Tax Increase Referendum

REFERENDUM PETITION To the Honorable Lannie Chapman, Salt Lake County Clerk,

We the undersigned citizens of Salt Lake County, respectfully order that the part of Resolution 6344 adopted by the Salt Lake County Council on December 9, 2025, that approves and adopts a final tax rate that exceeds Salt Lake County's certified tax rate in order to collect an additional \$36,500,000 in ad valorem taxes, be referred to the voters for their approval or rejection at the next regular general election to be held on November 3, 2026.

This will be a volunteer effort to collect signatures. Persons gathering signatures for this referendum will not be paid.

Each signer of this Petition says:

- I have personally signed this Referendum Petition or, if I am an individual with a qualifying disability, I have signed the Referendum Petition by directing the signature gatherer to enter the initials "AV" as my signature;
- The date next to my signature correctly reflects the date that I actually signed the Petition;
- I have personally reviewed the entire statement included with this packet;
- I am registered to vote in Utah; and
- My residents and post office address are written correctly after my name.



Application for Local Referendum

Utah Code § 20A-7-603

Name of Organization

Sponsor Statement

I, Leesa Davis

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

Residence Address

Sponsor's Signature

City, State, Zip

Phone Number

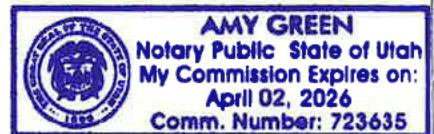
Notary Seal

Subscribed and affirmed before me this 15 day of 12 2025

by

Amy Green

Notary Public



Sponsor Statement

I, Casey Gale

Name of Sponsor (please type or print)

affirm that I am a registered to vote in Utah

Residence Address

Notary Seal

City, State, Zip

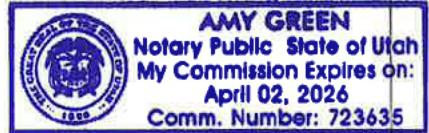
Phone Number

Subscribed and affirmed before me this 15th day of December 2025

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Amy Green

Notary Public



Warning

It is a class A misdemeanor for an individual to sign a referendum petition with a name other than the individual's own name, or to knowingly sign the individual's name more than once for the same referendum petition, or to sign a referendum petition when the individual knows that the individual is not a registered voter.

Birth date or age information is not required, but it may be used to verify your identity with voter registration records. If you choose not to provide it, your signature may not be verified as a valid signature if you change your address before petition signatures are verified or if the information you provide does not match your voter registration records.

Application for Local Referendum

Utah Code § 20A-7-603



PLEASE NOTE: A copy of the law must be attached to this application along with a statement indicating whether or not signature gatherers will be paid for their services.

Please type or print

Application must be completed by five sponsors

Sponsor Statement

I, ELVIRA ALGER

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

Residence Address

City, State, Zip

Phone Number

Notary Seal

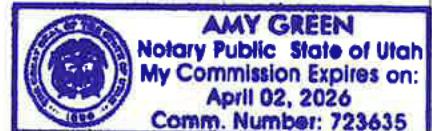
Email

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by

Amy Green

Notary Public



Sponsor Statement

I, Laurel Fetzer

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

Residence Address

City, State, Zip

Phone Number

Notary Seal

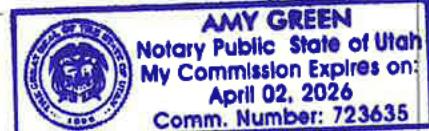
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Amy Green

Notary Public



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Application for Local Referendum

Utah Code § 20A-7-603

Name of Organization

Sponsor Statement

I, SUSAN J. BARRETTA

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

[REDACTED]

Residence Address

[REDACTED]

Sponsor's Signature

[REDACTED]

City, State, Zip

[REDACTED]

Phone Number

Notary Seal

[REDACTED]

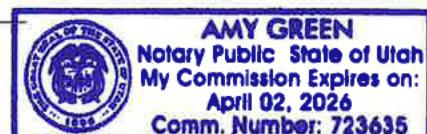
Email

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by

Amy Green

Notary Public



Sponsor Statement

I, Ground P. Maragan

Name of Sponsor (please type or print)

affirm that I am a registered to vote in Utah

[REDACTED]

Residence Address

[REDACTED]

[REDACTED]

City, State, Zip

[REDACTED]

Phone Number

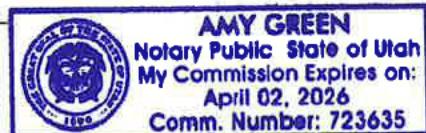
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Amy Green

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Utah Code § 20A-7-603



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Please type or print

Application must be completed by five sponsors

Sponsor Statement

I, Jensen Vasic

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

Residence Address

City, State, Zip

Sponsor's Signature

Phone Number

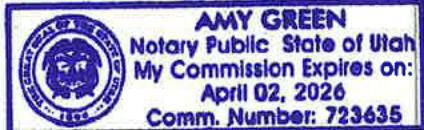
Notary Seal

Subscribed and affirmed before me this 15th day of December 2025,

by

Amy Green

Notary Public



Sponsor Statement

I, Catherine Duke

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah

Residence Address

City, State, Zip

Sponsor's Signature

Phone Number

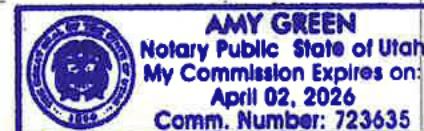
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Application for Local Referendum

Utah Code § 20A-7-603



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Please type or print

Application must be completed by five sponsors

Sponsor Statement

I, Jenilee Tobias affirm that I am registered to vote in Utah
Name of Sponsor (please type or print)

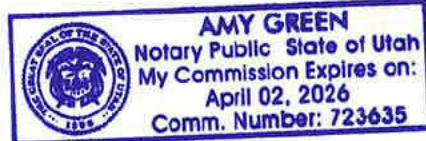
Residence Address

Phone Number

Notary Seal

Subscribed and affirmed before me this 15th day of December 2025

by Amy Green
Notary Public



Sponsor Statement

I, Monica B. Wilbur affirm that I am registered to vote in Utah
Name of Sponsor (please type or print)

Residence Address

Sponsor's Signature

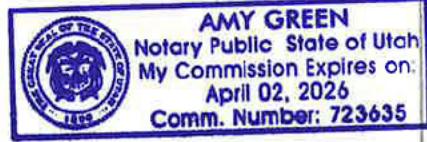
City, State, Zip

Phone Number

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Application for Local Referendum

Utah Code § 20A-7-603



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Please type or print

Application must be completed by five sponsors

Sponsor Statement

I, Kim Channer

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah



Residence Address



Sponsor's Signature

City, State, Zip

Phone Number

Notary Seal

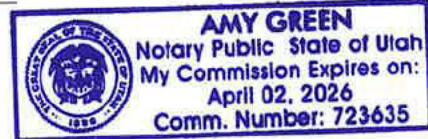
Email

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by

Amy Green

Notary Public



Sponsor Statement

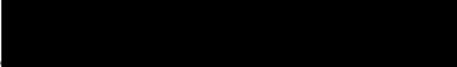
I, Mari Vasic

Name of Sponsor (please type or print)

affirm that I am registered to vote in Utah



Residence Address



Sponsor's Signature

City, State, Zip

Phone Number

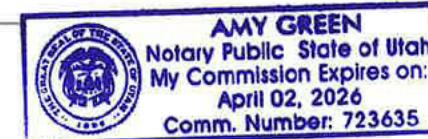
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Verification of signature collector

State of Utah, County of _____

I, Casey Gale of salt lake county, hereby state,
under penalty of perjury, that:

I am at least 18 years old;

All the names that appear in this packet were signed by individuals who professed to be the individuals whose names appear in it, and each of the individuals signed the individual's name on it in my presence or, in the case of an individual with a qualifying disability, I have signed this referendum petition on the individual's behalf, at the direction of the individual and in the individual's presence, by entering the initials "AV" as the individual's signature;

I certify that, for each individual whose signature is represented in this referendum packet by the initials "AV":

I obtained the individual's voluntary direction or consent to sign the referendum petition on the individual's behalf;

I do not believe, or have reason to believe, that the individual lacked the mental capacity to give direction or consent;

I do not believe, or have reason to believe, that the individual did not understand the purpose or nature of my signing the referendum petition on the individual's behalf;

I did not intentionally or knowingly deceive the individual into directing me to, or consenting for me to, sign the referendum petition on the individual's behalf; and

I did not intentionally or knowingly enter false information on the signature sheet;

I did not knowingly make a misrepresentation of fact concerning the law this petition seeks to overturn; and

I believe that each individual's name, post office address, and residence is written correctly, that each signer has read the law that the referendum seeks to overturn, and that each signer is registered to vote in Utah.

Casey Gale

(Name)

[REDACTED]
(Residence Address)

12/15/25

[REDACTED]
(Date)

The correct date of signature appears next to each individual's name.

I have not paid or given anything of value to any individual who signed this referendum packet to encourage that individual to sign it.

Casey Gale

(Name)

[REDACTED]
(Residence Address)

12/15/25

(Date)

RESOLUTION NO. 6344

DATE: December 9, 2025

**A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL LEVYING
A TAX RATE THAT EXCEEDS SALT LAKE COUNTY'S CERTIFIED
TAX RATE; ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026
FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND
AGENCIES, INCLUDING PROPOSED TAX REVENUES, BUDGET
APPROPRIATIONS, AND PERSONNEL ALLOCATIONS; ADOPTING
COMPENSATION ADJUSTMENTS FOR COUNTY OFFICIALS AND
EMPLOYEES; CERTIFYING COMPLIANCE WITH CERTAIN
REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY
ORDINANCE; AND RELATED MATTERS**

WHEREAS, Salt Lake County, as required by Utah Code Ann. § 17-63-305, shall adopt by resolution the final budget for fiscal year 2026 on or before December 31, 2025; and

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances Chapter 2.95, is required to adopt by resolution a final budget for Salt Lake County on or before December 10 of each year for the following calendar fiscal year; and

WHEREAS, as part of the County's budget process, the Salt Lake County Mayor and the County Council have caused to be prepared the Mayor's proposed 2025 budget and the Council's recommended final 2025 budget, each of which have been reviewed and discussed in public meetings, and which have met all legal requirements; and

WHEREAS, as a part of the budget process and consistent with Utah Code Ann. § 59-2-919(3)(a), the Salt Lake County Mayor stated at a properly noticed public meeting of the Salt Lake County Council held on October 21, 2025, – which meeting occurred 14 or more days before the 2025 general municipal election – each of the following items: that Salt Lake County intends to levy a tax rate that exceeds Salt Lake County's certified tax rate; that the dollar amount of additional ad valorem tax revenue that would be generated by the proposed increase in Salt Lake County's certified tax rate is \$48,900,000.00; that the purpose for additional ad valorem tax revenue that would be generated by the proposed increase in Salt Lake County's

certified tax is “to address inflationary pressures and rising operational costs associated with essential county services, including tax administration, information technology, data security, and general government operations. The additional revenue will also support investments in public safety to meet increased caseloads and growing demands on the county jail, the District Attorney’s Office, and programs that provide alternatives to incarceration. Furthermore, the County must fund several new state-mandated programs that are currently unfunded. Finally, a portion of the increase will be allocated to debt service on bonds issued for the new government center campus, as well as a small share of the debt service related to the renovation of the Salt Palace Convention Center”; and that the approximate percentage increase in ad valorem tax revenue for Salt Lake County based on the proposed increase is 19.63%; and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing concerning Salt Lake County’s intent to levy a tax rate that exceeds Salt Lake County’s certified tax rate on December 9, 2025, at the hour of 6:00 p.m., and also provided all necessary additional public notices and legal advertisements concerning the public hearing, including the timely delivery and publication of the more specific mailed notice and advertisements required by Utah Code Ann. § 59-2-919(3)(a)(iv) and § 59-2-919(6); and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing on the adoption of Salt Lake County’s final budget for fiscal year 2026 on December 9, 2025, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-63-304, which hearing is allowed to occur in conjunction with the public hearing concerning Salt Lake County’s intent to levy a tax rate that exceeds Salt Lake County’s certified tax rate consistent with the provisions of Utah Code Ann. § 59-2-919(3)(a)(v); and

WHEREAS, on December 9, 2025, beginning at the hour of 6:00 p.m. and following the conclusion of the Salt Lake County Council’s earlier, entirely separate meeting to address

general business items, the Salt Lake County Council held a public hearing that conformed with all necessary requirements of Utah Code Ann. §§ 17-63-304 and 59-2-919(8)(b)(i), with no items on the agenda other than discussion and action on the Salt Lake County's intent to levy a tax rate that exceeds its certified tax rate, and Salt Lake County's 2026 budget,; and

WHEREAS, the Salt Lake County Council conducted the December 9, 2025, public hearing consistent with the more particular requirements of Utah Code Ann. § 59-2-919(8)(b)(ii), including stating the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate, and explaining the reasons for the proposed tax increase, including the intended use of additional ad valorem tax revenue; and

WHEREAS, at the December 9, 2025, public hearing the Salt Lake County Council received public comment on the recommended budget, and all interested persons had an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund, as required by Utah Code Ann. § 17-63-304(4), as well as an opportunity to attend or participate either in person or remotely through electronic means and present oral testimony concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment, as required by Utah Code Ann. § 59-2-919(8)(b)(ii)(D); and

WHEREAS, the Salt Lake County Council timely informed the Utah Tax Commission and the Salt Lake County Auditor of the proposed date, time, and place of the December 9, 2025, public hearing, and to the best of the Salt Lake County Council's knowledge and understanding, the date, time, and place, and conduct of the December 9, 2025, public hearing met with all applicable scheduling requirements imposed by Utah Code Ann. § 59-2-919(8)(c)-(f); and

WHEREAS, the Salt Lake County Council finds it necessary to levy an ad valorem tax rate that exceeds Salt Lake County's certified tax rate and to budget additional ad valorem tax revenue as part of Salt Lake County's final budget for fiscal year 2026; and

WHEREAS, the Salt Lake County Council has reviewed the recommended budget, has considered any adjustments or revisions to that recommended budget, and now intends to adopt Salt Lake County's final budget for fiscal year 2026; and

WHEREAS, as part of the 2026 budget, the Salt Lake County Council has reviewed a financial plan for the expenditure of bond proceeds and funds for capital improvements projects and related matters, which plan includes reimbursement to the County from bond proceeds for expenditures made or incurred on those projects prior to the issuance of their related bonds; and

WHEREAS, the Salt Lake County Council also now finds it expedient to adopt a salary plan which will provide compensation adjustments to County employees and which will fix salary and compensation for County elected officials for the 2026 fiscal year, and which plan is and has been a part of the budget discussion and public hearings and notice; and

WHEREAS, as part of the 2026 budget, the Salt Lake County Council desires to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

NOW, THEREFORE, be it resolved by the Salt Lake County Council, acting as the County Legislative Body for Salt Lake County, that:

- 1) Salt Lake County hereby levies a tax rate that exceeds Salt Lake County's certified tax rate. The dollar amount of additional ad valorem tax revenue that is being levied by Salt Lake County is **\$36,500,000.00**, exclusive of new growth. This amount of additional ad valorem tax revenue does not exceed the proposed increased dollar

amount and percentage increase that were previously announced and legally noticed by Salt Lake County.

- 2) The Salt Lake County Council hereby adopts an overall final budget for fiscal year 2026 for Salt Lake County offices, departments, and agencies, as more specifically described in Attachment A to this Resolution, including specific budgets for fiscal year 2026 for Salt Lake County's particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2026 for the funds and accounts indicated above. Attachment A is hereby incorporated into this Resolution by reference.
- 3) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2026 as more specifically provided in Attachment A.
- 4) The Salt Lake County Council hereby adopts salary compensation adjustments for County employees and fixes salaries for Salt Lake County elected officials, effective for fiscal year 2026, as more specifically provided in Attachment A.
- 5) The Salt Lake County Council hereby approves and adopts fee changes presented and approved during its budget meetings and hearings, and as reflected in the revenue totals set forth in Attachment A.
- 6) The 2026 budget adopted as provided in paragraph 1, above, shall be in effect for the next fiscal year, 2026, subject to further amendments as provided by law, and the County Mayor is directed to file, with the Utah Auditor not later than thirty (30) days after final adoption, certified copies of these final budgets and amendments. Copies of these budgets shall be available at the offices of the County Council, County Mayor, and County Clerk for inspection by the public during business hours and shall also be posted on the Salt Lake County website.

- 7) The Salt Lake County Council has provided for monetary assistance to certain non-profit entities in the community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute to the health, safety and welfare of the community at large through the preservation of its cultural heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth. All such assistance has been approved in a manner consistent with Utah Code Ann. § 17-60-203(3) and shall be administered in a manner consistent with Salt Lake County Ordinance and Countywide Policy.
- 8) The tables of revenues and expenditures and other budgetary data contained in Attachments A are hereby approved in substantially final form, subject to any revisions that may be necessary to correct purely technical inaccuracies, or to update and memorialize the votes of the Salt Lake County Council, including any votes taken at the public hearing held on December 9, 2025. County budget staff are hereby authorized to make any such necessary revisions prior to the final publication of the budget as described in paragraph 6, above.
- 9) The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by Utah Code, Title 59, Chapter 2, "Property Tax Act," Utah Code Title 17, Chapter 63, "Fiscal Authority and Process," and Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95. The Salt Lake County Council certifies additional documentation of Salt Lake County's compliance with the more specific legal requirements of Utah Code Ann. § 59-2-919

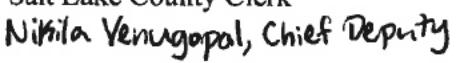
though the exhibits that are more specifically described in Attachment B to this Resolution. Attachment B is hereby incorporated into this Resolution by reference.

APPROVED and ADOPTED this 9th day of December, 2025.

SALT LAKE COUNTY COUNCIL

By: 
Dennis Theodore, Chair

ATTEST:


Lannie Chapman
Salt Lake County Clerk

Nikila Venugopal, Chief Deputy
Reviewed and Advised
as to Form and Legality
Craig J. Wangsgard
Senior Deputy District Attorney

Council Member Harrison voting	"Aye"
Council Member Johnson voting	"Aye"
Council Member Moreno voting	"Nay"
Council Member Pinkney voting	"Aye"
Council Member Romero voting	"Aye"
Council Member Stewart voting	"Aye"
Council Member Stringham voting	"Aye"
Council Member Theodore voting	"Aye"
Council Member Winder Newton voting	"Aye"

(Complete as Applicable)

Line-item veto(s) issued and dated this ____ day of December, 2025.

By: _____
Jennifer Wilson, Mayor

Veto override: Yes ____ No ____ Date _____

Salt Lake County's Statement Against the Proposed Referendum

DO NOT SIGN the property tax referendum petition.

Salt Lake County's core budget (general fund) is responsible for funding the County's primary responsibilities. A successful referendum will force the County to make significant cuts to critical public services to balance the budget, or lead to an even bigger tax increase at a later date.

RISK TO PUBLIC SAFETY:

Over seventy percent of Salt Lake County's general fund is dedicated to funding public safety, including law enforcement and the prosecution of crime, jail operations, flood control, canyon fire prevention, and search and rescue.

Salt Lake County Sheriff's Office, its Metro Gang Unit, and its Drug Enforcement Agency Task Force would suffer setbacks to mission-critical work. Additionally, Salt Lake County operates the largest jail in the state, and its District Attorney's Office oversees more criminal prosecutions than any other jurisdiction.

RISK TO CRITICAL PROGRAMS:

Seniors and other vulnerable members of our community rely on our meals-on-wheels program, access to senior centers, and youth and human services. These and other county-funded homelessness, mental health, and substance abuse programs would all be compromised.

RISK TO ELECTIONS:

The County Clerk's ability to conduct safe and secure elections would be at risk. Additionally, the Clerk processes passports and provides marriage licenses, and those services would be at risk as well.

RISK TO RECREATIONAL ACTIVITIES:

Funding to operate our award-winning system of trails, community parks, and recreation centers will be jeopardized. This could impact Butterfield Trailhead Regional Park, Dimple Dell Regional Park, Salt Lake City Sports Complex, South Jordan Recreation Center, and Wheeler Farm, to name a few.

RISK TO CORE COUNTY FUNCTIONS:

State Law requires funding for the offices of the Treasurer, Surveyor, Recorder, Assessor, and Auditor. These well-run operations will be compromised.

The decision to increase property taxes was not taken lightly. Salt Lake County always balances its budget and has raised property taxes for the general fund only once over the past decade, preferring instead to seek budget cuts and other cost-saving measures to give residents the best value. However, after over half a decade of significant cost inflation and rapid population growth, delivering top-tier public services has become impossible without a modest tax increase (\$5.41 per month for the average homeowner).

In short, we urge you: DO NOT SIGN the referendum petition.

Salt Lake County's Initial Fiscal Impact Statement and Legal Impact Statement

The Salt Lake County budget officer estimates that repealing the tax increase as proposed by this referendum will have a significant fiscal impact as follows:

FISCAL IMPACT

Total Estimated Fiscal Impact of Repealing the Tax Increase.....\$37,960,000.00

Total Estimated Decrease for Each Type of Tax That
Would Be Impacted by Repealing the Tax Increase:

Property Taxes.....	\$36,500,000.00
Motor Vehicle Fee In Lieu	\$1,460,000.00
Total.....	\$37,960,000.00

Sources of Funding for the Estimated Costs That Would
Be Associated with Repealing the Tax Increase:

General Fund Property Tax **100%**

Estimated Costs or Savings to State and Local
Government Entities if the Tax Increase is Repealed:

Cost to Salt Lake County **\$37,960,000.00**

LEGAL IMPACT

It is not clear that any legal impacts or liabilities would result from repealing the tax increase.

SUMMARY

Property taxes are the primary revenue source for Salt Lake County government operations. Occasional tax increases allow the county to keep up with inflationary pressures that occur in its budget such as wage increases, CPI increases, rising utility costs, etc. Repealing this tax increase would directly affect all county organizations funded by property taxes, most notably the county jail, district attorney's office, parks and recreation, the legal defender and criminal justice services. The motor vehicle fee in lieu tax, which is linked to the ad valorem property tax rate, would also be affected. The revenue loss is estimated at \$37,960,000.