

MEETING NOTICE  
of the Snyderville Basin Cemetery District

NOTICE is hereby given that the Snyderville Basin Cemetery District Board of Trustees will meet at the anchor location of the Richins Building 1885 Ute Blvd, Park City, UT 84098 on Wednesday, May 1, 2024, at 9.00 AM.

**To participate in the meeting: Join Zoom:**

<https://summitcountyut.zoom.us/j/7079146500?pwd=WUFSYmpwUE5iYnNreGh1NWVBbVZLZz09>

Meeting ID: 707 914 6500

Passcode: 010124

**Or dial: 1 669 900 9128 US**

Members of the Committee may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Amy Jones at 435-336-3042.

Agenda

1. Call to order.
2. Roll call.
3. Public comments on items not on the agenda.
4. Consent agenda
  - (A) Discussion and possible action on draft minutes of April 3, 2024, meeting
  - (B) Discussion and possible action to move the June 5 meeting to June 12, 2024
  - (C) Discussion and possible action to adopt the revised Board Bylaws. From Bill: "We need to renumber 3.4 and 3.5 as 3.3 and 3.4" and in 8.3, insert "Office of the" before "Summit County Manager."
5. Truth and Taxation Discussion led by Attorney, Ryan Stack. Refer to links.
6. Sub-committee Progress reports
  - A. Community Outreach:
  - B. Planning and Design: Pete: (1) Report on meetings with Basin Rec. and (2) Report on meeting with County Manager, Shayne Scott.
  - C. Finance and Operations: (1) Follow-up of meeting with Shayne, and (2) Calendar of Events for balance of 2024.
7. Discussion: The possibility of pre-selling burial sites: Attorney, Ryan Stack
8. Public Comments
9. Agenda items for next meeting
10. Adjournment
11. Site visit to possible cemetery site on UOP following the meeting. The public is welcome. We will meet at the trailhead parking lot after the meeting-at approximately 10:30 a.m.

DRAFT  
SNYDERVILLE BASIN CEMETERY DISTRICT BOARD OF TRUSTEES  
MINUTES  
RICHINS BUILDING, **ROOM** 133  
1885 UTE BLVD, PARK CITY, UT 84017  
WEDNESDAY, **APRIL** 3, 2024  
Meeting also conducted via Zoom.

Board of Trustees in attendance:

Christa cassidy

Max Greenhalgh

Pete Gillwald

Daniel Whitehurst

William Oshinsky (via Zoom)

Ryan Stack, Deputy Summit County Attorney, also in attendance.

Matthew Leavitt, Chief Financial Officer Summit County, also in attendance

Meeting was called to order at 9:04 am by Max Greenhalgh. This is a meeting for the Snyderville Basin Cemetery District Board of Trustees (the "Board").

Max Greenhalgh took the roll call: Max, Christa Cassidy, Pete Gillwald, Daniel Whitehurst and William Oshinsky were present.

Attached hereto is the Agenda for this Meeting.

Max Greenhalgh asked if anyone had any suggested changes to the Draft Minutes from the March 6, 2024, meeting and Pete Gillwald asked to revise the Minutes to reflect that Jose Chacon is with the Park City Community Foundation. The Board unanimously approved the minutes, with Pete Gillwald's suggested revision.

The Board discussed the Bylaws. Ryan Stack led this discussion with the clean-up of the Bylaws. Bill Oshinsky noted clean up items in the Bylaws. Pete Gillwald moved to adopt the revised Bylaws and Christa Cassidy seconded the motion. The Board unanimously approved the revised Bylaws.

Matt Leavitt discussed the Truth in Taxation process for this year. A notice needs to be sent out 2 weeks before the general election and the Board needs to tell the governing body about our request. We need to put the estimated revenue into our Budget before 12/31/24. If we are shooting for say \$1 million in revenue, we include that, and the Assessor's offices does their calculation of the rate by May 22, 2025. The County Auditor then certifies the rate by June 22, 2025. Ryan Stack indicated that by statute we need to give notice to the County before October 1, 2024, which means that we will want to be on the County's agenda during September 2024. Ryan will send the Board a checklist for Truth in Taxation. This will include a form notice of intent Resolution setting forth the amount of revenue we want to raise. If approved by the voters, we would see revenue by the end of 2025.

The process includes mailing out postcards to voters and advertising publicly. The cost of this is estimated to be approximately \$6,000 - \$10,000. Bill asked where we are to find the funds to take care of that and there was no clear answer. Matt Leavitt suggested asking the County Clerk, Eve Furse, now when we need to get on the ballot.

The Board discussed Procurement Policies applicable to the District. Ryan noted that Utah State law requires the District to maintain procurement policies. If we have a General Manager, they will generally have authority for small purchases on their own. Beyond that, they may need to go through a process, depending on who has purchasing authority. Ryan mentioned that the State has what are known as cooperative purchasing units which can be found on the State website, where the District may be able to participate and not need to go through competitive bidding or an RFP. But, if a company is included in this process, they must be used for the specific purpose approved by the State. Ryan also noted that the State helps small Districts such as ours go through the competitive bidding process. Ryan has been asked if there is a template for our District to work off of to develop procurement policies. Ryan will send over the North Summit Recreation District operational policies. Ryan indicated that using other government entities to handle items such as mailing lists for our postcards would generally be exempt from procurement policies. The County IT department, for example, should be able to give us mailing lists for voters in our District.

Ryan was asked whether we can charge more for plots for non-residents than for residents. He mentioned that we should want fees that relate to expenses, including future costs. He suggested surveying other local cemeteries, such as Heber. He mentioned not advertising for sale sections of the cemetery.

Christa Cassidy went over the survey results. When she last looked at the results, we had 103 responses, most from residents, but a few from non-residents.

The Planning and Design Subcommittee next discussed what they have been working on. Pete Gillwald mentioned meeting with Park City Municipal Cemetery representatives. They have essentially no plots available but have an area for cremation remains. Also, they have no land within the City limits for a cemetery but own land near the Home Depot and by Trailside. In their discussions, the City suggested focusing on plots anticipated being sold, not burials. They suggested that we need at least 10 acres for a viable cemetery. Christa mentioned that Park City is currently referring people to Heber for burial. Max mentioned the need to find out what is charged for plots in Heber.

Pete described a number of parcels he has looked at, including a 10-acre parcel near Bear Hollow, that is owned by the School District, and the acreage includes roads and wetlands. Pete discussed the UOP parcel and there may be pushback on that parcel. The County gets parcels through development agreements and sometimes they have no use for the parcel or there is no access to the parcel. Christa said the UOP parcel rises to the top of her list. Pete said this parcel could have an area for traditional burial and a portion for conservancy or natural burials. The groomed cross-country run goes through what would be the conservancy area. A discussion of competing uses was had and the thought was to meet with the County Manager and Basin Recreation. Pete also discussed the Pace Property. Pete

anticipates putting together a Google Document with the various parcels looked at and an evaluation of each. Max will call up the County Manager to discuss setting up a meeting along with Basin Recreation.

Max discussed the potential revenue calculation process; how the amount of revenue desired relates to assessed values.

The Board discussed potential ancillary facilities such as restrooms which may be useful to Basin Recreation users, gazebos, parking lots and roads. Dan mentioned that his recent convention really focused on maintenance.

For our next Agenda we are to discuss:

Subcommittees

Community outreach leading to Truth in Taxation

Proposal for or meeting with Basin Recreation

Dan asked to change the June meeting to June 12<sup>th</sup>. This is to be included in the May Agenda.

Motion to Adjourn made by Dan and Christa seconded it. Unanimously passed. Meeting adjourned at 10:45am.

Finance and Operations Sub-Committee Report  
May 1, 2024

In our meeting with the county manager April 24th, Shayne agreed to provide a backhoe for digging test pits. He also indicated he would look into the possibility of the county providing in-kind services for printing and mailing the pro/con flyer.

Subsequent to the meeting, Max met with County Public Works Director, John Angell. He agreed to send a backhoe to the site at a time convenient to us.

From Matt Leavitt, Summit County Financial Officer received on April 26, 2024:

There's about 10,850 parcels in the Basin Rec District (similar boundaries) taxing authority. I would need to check with the company that sends the notices. We (the County) would send them a file of the parcel information in the District and they would print and mail the notices. On the County side, historically I estimate around \$0.55 per mailing (about \$5,970 for the District). However, the County sends nearly four times the mailers of the District. I want to make sure that they would still honor a similar rate.

		SBCD Calenc
	Community Outreach	Planning and D
1-May		
12-Jun		
3-Jul		
7-Aug		
4-Sep		

Example

*t:J*

## **Tax Rate Increase Checklist - Calendar Year Entities**

Before tax increase is allowed, please substantiate claims of compliance with evidence/proof sent to both the Property Tax Division and the County Auditor for each enumerated item below. Proof can take several forms (photo, agenda, scanned image, etc.) The proof medium is less important than the content.

### **Public Meeting Requirements**

- Proof from a public meeting with agenda items discussing, 1) Intent to increase rates, 2) Dollar amount of increase, 3) Purpose of proposed increase, 4) Approximate percentage of increase.
- Proof that the public meeting took place at least 14 days prior to the regular general election or municipal general election.

### **Mailed Notice Requirements**

- Proof of notice provided by mail 7 or more days before regular general election or municipal general election held in the current calendar year.
- Proof that notice meets all the written requirements in [59-2-919](#) subsection 3c. (Please see requirement sheet for specific details of mailed notice.)

### **Advertisement Requirements**

- Proof of 1st newspaper advertisement. This must show that the advertisement was published and ran for at least 1 day, 8 to 14 days BEFORE the public hearing.
- Proof of 2nd newspaper advertisement. This must show that the advertisement was published and ran for at least 1 day in the week immediately preceding the public hearing.
- Proof that the digital advertisement was posted on the required Public Notice Website.
- Proof of advertisement being posted on entity website.
- Proof that Class A notice requirements were met for at least 14 days (Public posting requirements beside electronic and newspaper advertisements) [63G-30-102](#)
- Screenshots of electronic advertisements on eUtahlegals.com, this should be posted by the newspaper 2 weeks prior to the public hearing.

### **Public Hearing Requirements**

- Email/Proof showing that county legislative body was made known of date, time, and place of the public

hearing on or before **Oct. 1<sup>st</sup>**.

- Agenda/proof demonstrating that the only items on the agenda were those which discussed intent/action around raising certified tax rate, budget, special districts or special service district fee implementation or increase, or any combination of these items.
- Agenda/proof must provide date and time demonstrating that the meeting was not scheduled earlier than 6:00 PM.
- Agenda /proof must provide date and time demonstrating that the public hearing was not at the same time and date as another overlapping taxing entity in the same county (unless only the date overlaps and the meeting is either a budget hearing, special district/special service meeting, fee hearing, taxing entity is a town/enterprise fund).
- Future hearing time and date were specified and stated during the meeting. (If applicable)
- A signed resolution or **PT-800C Form**. [Click here for form](#)

# Calendar Year Entity Property Tax Increase Requirements (TNT)

**This page is designed to act as a *support* and guide only. State statute is always the best place to find definitive and reliable answers to your questions. Links to appropriate statutes will be provided below.**

## Relevant Truth in Taxation Statutes

(Sections [59-2-919](#), [59-2-919.1](#), [59-2-919.2](#), [63G-30-102](#))

## Preliminary Requirements

Date	Requirement
On or Before Oct. 1st	Notify the county legislative body of the date, time, and place of the public hearing where the budget will be discussed. The Tax Commission also recommends notification of the intent to increase property taxes.
-	To get estimated tax rate please fill out the Truth in Taxation December Ad found under the Data Entry Menu. Estimated Tax Rate will calculate based on the amount in the Additional Budget box. Filling out other information will help in generating the TNT Newspaper Ad.

**\*\*Important Note:** Estimated Tax Rate includes all budgets within Entity. Please contact us for an estimated rate for just one of the entities' budgets. **\*\***

### Calendar Year Tax Increase

- Truth in Taxation  
 Judgment Levy  
 Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2025 Estimated Tax Rate: 0.000000  
 (Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value  
 = 2025 Estimated Tax Rate

Nov / Dec Advertisement 2023			
Additional Budget:	<input type="text" value="Additional Budget"/>	Average Residential Value:	<input type="text" value="Avg Residential Value"/> <small>(Please Obtain From the Assessor's Office)</small>
		New Estimated Property Value:	<input type="text" value="New Property Value"/>
Advertisement Information			
Taxing Entity Name:	<input type="text" value="BEAVER"/>	Pre-Election Public Meeting Date:	<input type="text" value="Public Meeting Date"/> <small>(At Least 14 Days Prior to Election)</small>
Contact Phone:	<input type="text" value="Contact Phone on Ad"/>	Notice Mailed Date:	<input type="text" value="Notice Mailed Date"/> <small>(At Least 7 Days Prior to Election)</small>
Notice Information (2 are Required)			
1st Notice Date:	<input type="text" value="1st Published Date"/>	2nd Notice Date:	<input type="text" value="2nd Publish Date"/>
1st Notice Location:	<input type="text" value="1st Posted Location(s)"/>	2nd Notice Location:	<input type="text" value="2nd Posted Location(s)"/>
Public Hearing Information			
Room #:	<input type="text" value="Room Number/Name"/>	Date:	<input type="text" value="Hearing Date"/> <small>(At Least 10 Days After Notice Mailing)</small>
Location:	<input type="text" value="Building Name"/>	Time:	<input type="text" value="Start Time"/> <small>(At or After 6:00 P.M.)</small>
Address:	<input type="text" value="Street Address"/>		
City:	<input type="text" value="City"/>		
Whom should the Tax Commission contact with questions?			
Name:	<input type="text" value="Division Contact"/>	<small>Note: Does NOT Appear on Advertisement</small>	
Phone:	<input type="text" value="Contact Phone"/>	<small>Note: Does NOT Appear on Advertisement</small>	

## **Public Meeting Requirements**

<b>Date</b>	<b>Requirement</b>
14 or more days before the general or municipal election	In a public meeting 14 days or more prior to the general or municipal election the following must be specifically stated in both the meeting as well as the meeting agenda: <ol style="list-style-type: none"><li>1. Intent to increase property taxes.</li><li>2. Dollar amount of increase.</li><li>3. Expressed purpose for increase.</li><li>4. Approximate percentage of the increase.</li></ol>
14 days or more before public hearing	If this statement is made, it must be 14 days or more before the date of the public hearing (don't confuse public meeting with public hearing). This ensures that there is adequate time between when intent is expressed to increase property tax and when the public has an opportunity to respond (at the public hearing).

# Mailed Notice Requirements

In addition to advertisement, giving appropriate notice is fundamental to the TNT process. As currently defined, this notice is mailed to each property owner.

Date	Requirement
7 or more days before General or County Election  And  14 or more days before the date of the public hearing	Notice mailed to each owner of property within the calendar year taxing entity and listed on the assessment roll. Notice must fit certain physical characteristics. (See characteristics below)

**NOTICE OF PROPOSED TAX INCREASE**  
**(Taxing Entity Name)**

Serial Number: 0123456789

Owner Information:

Owner Name  
Owner Address  
City, State Zip

Statement required in 59-2-919(3)(c)(iv)



**(Taxing Entity Name)** is proposing a tax increase for 2025. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of 2024 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

Market Value	Taxable Value	Current Year Tax Rate	Tax This Year	Estimated Next Year Tax Rate	Estimated Tax Next Year
\$150,000	\$82,500	.000318	\$26.24	.000637	\$52.55



This rate is determined by dividing desired revenue (2024 revenue plus desired increase for 2025) by the taxable value. The taxable value is the proposed taxable value on the Certified Tax Rates [website](#) Rate Detail screen, colored in yellow.

**PUBLIC HEARING**

Date: November 2024  
Time: 6:00 pm  
Location: Taxing Entity Address City, Utah

To obtain more information regarding the tax increase, citizens may contact **(Taxing Entity Name)** at (phone number).

# **Advertisement Requirements**

Advertisement is a big part of the TNT process. There are 3 primary advertisement categories defined in the statute.

1. Newspaper Advertisements (Physical Print)
2. Electronic Advertisements
3. Class A Notice

## **Physical Print/Newspaper Advertisements**

<b>Date</b>	<b>Requirement</b>
8-14 days before public hearing	Notify public with 1st newspaper advertisement. This first advertisement must run for at least one day in this window.
1-7 days before public hearing	Notify public with 2nd newspaper advertisement. This second advertisement must run for at least one day in this window and be identical to the first advertisement.

## **Physical Characteristics of Print/Newspaper Advertisement**

- No less than ¼ page in size;
- Use type no smaller than 18 point; and
- Be surrounded by ¼ inch border
- Contain the following text:

¼ Inch



## "NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.
- If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by \_\_\_% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

### PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

## Electronic Advertisements

Date	Requirement
14 days before public hearing.	Post Newspaper advertisement on Utah Public Notice website <a href="http://www.utah.gov/pmn/index.html">www.utah.gov/pmn/index.html</a> for at least <b>14 days prior to public hearing. Post on entities website if operating budget more than \$250,000.</b>
1-7 days before public hearing	Post newspaper advertisement on : <a href="http://www.utahlegals.com">www.utahlegals.com</a> ; TNT Ad must be filled out on the Certified Tax Rate System ( <a href="http://www.taxrates.utah.gov">www.taxrates.utah.gov</a> ). After you sign in, on the main screen hover over <i>Data Entry</i> menu item, then click on <i>Truth in Taxation December Ad</i> and fill out the information.
-	Advertisement posted on county/entity website. <b>*If operating budget more than \$250,000.</b>

### Physical Characteristics of Electronic Advertisement

- Same as newspaper advertisement

## Class A Notice Requirements

Date	Requirement
14 Days	If the affected area is a municipality or proposed municipality with a population of less than 2,000, in a public location in or near the affected area that is reasonably likely to be seen by residents of the affected area;
14 Days	If the affected area is a county, in a public location within the county that is reasonably likely to be seen by residents of the county;
14 Days	If the affected area is a municipality with a population of 2,000 or more, or a proposed municipality with a population of 2,000 or more, in a public location within the municipality or proposed municipality that is reasonably likely to be seen by residents of the municipality or proposed municipality;
14 Days	If the affected area is an interlocal entity, within, or as applicable near, each jurisdiction that is part of the interlocal entity, in accordance with the provisions that apply to that jurisdiction.

### Public Hearing Requirements

Date	Requirement
-	Open to the Public
-	No items on meeting agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, a special district or special service districts fee implementation or increase, or a combination of these items.
-	Opportunity given to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.
-	Meeting must take place at 6 PM or later. May be in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610. <b>The only other hearings allowed on the same day are budget, fee, and enterprise fund hearings. Any meetings on the same day must end before the TNT hearing.</b>
-	If another meeting is needed to finalize tax increase, the details (Place, date, time) are announced at the end of the public hearing.

### Miscellaneous Requirements

Date	Requirement
After the public hearing (Before December 31 <sup>st</sup> )	After the public hearing, the property tax increase may be adopted, <b>Resolution (pt-800C) must be sent to tax commission before rate can be finalized</b>
June 22nd	Adopt Final Rate