MINUTES OF THE PUBLIC HEARING OF THE BOARD OF TRUSTEES OF JORDAN VALLEY WATER CONSERVANCY DISTRICT

(Approved September 10, 2025)

Held August 11, 2025

A public hearing of the Board of Trustees of the Jordan Valley Water Conservancy District was held in person and electronically on Wednesday, August 11, 2025, at 6:00 p.m. at JVWCD's administration building located at 8215 South 1300 West, West Jordan, Utah.

This meeting was conducted electronically in accordance with the Utah Open and Public Meetings Act (Utah Code Ann. §§ 52-4-101 et seq.) and Chapter 7.12 of the Administrative Policy and Procedures Manual ("Electronic Meetings").

Trustees Present:

Corey L. Rushton, Chair
Karen D. Lang, Vice Chair
Zach Jacob
Andy Pierucci
Dawn R. Ramsey
John Richardson
Mick M. Sudbury
John H. Taylor
Barbara L. Townsend

Staff Present:

Alan Packard, General Manager
Jacob Young, Deputy General Manager
Shazelle Terry, Assistant General Manager
Ben Stanley, General Counsel
Shane Swensen, Chief Engineer
David Martin, Chief Financial Officer/Treasurer
Brian McCleary, Controller
Kurt Ashworth, Human Resources Manager
Gordon Batt, Operations Department Manager
Brian Callister, Maintenance Department Manager (electronic)
Carl Wilkins, Director of Digital Services
Mindy Keeling, Executive Assistant
Lisa Wright, Administrative Assistant III
Teresa Atkinson, Administrative Assistant II
Martin Feil, Database Administrator (electronic)
Kelly Good, Community Engagement Department Manager
Travis Christensen, Engineering Group Leader
Shaun Moser, Conservation Garden Park Manager (electronic)
Kyle Allcott, Communications Section Supervisor
Brianne Dela Cruz, Digital Content Coordinator
Jeanette Perry, Customer Services Supervisor
Margaret Dea, Senior Accountant (electronic)

Also Present:

Jason Helm, General Manager, Granger-Hunter Improvement District (electronic)
Greg Christensen, Trustee, Kearns Improvement District
ABC4 News (electronic)
KUTV (electronic)

Brandon Anderson (electronic)
Mark H (electronic)
Mike B (electronic)
Sophie B (electronic)
TJ Johnson
Luca Frankel, Sandy, Utah
Amy Wicks, Utah
Steve Erickson, Salt Lake City, Utah
Wendy Fisher, Sandy, Utah
Mark White, Salt Lake City, Utah
Holly Dahl, Riverton, Utah
Brandon Dahl, Riverton, Utah
Carson Dahl, South Salt Lake, Utah
Elizabeth Weight, West Valley City, Utah
Amy Kopischke, Salt Lake City, Utah
Zachary Frankel, Sandy, Utah
Aidan P. Kinsley, Salt Lake City, Utah
Joan Gregory, Salt Lake City, Utah
Anastasia Kellogg, West Jordan, Utah
Jerry Schmidt, Salt Lake City, Utah
Kelvin Green, West Jordan, Utah
Natalie Fairbourne, Draper, Utah
Jason Fairbourne, Draper, Utah
Joe Roberts, Salt Lake City, Utah
Josh Schmidt, Sandy, Utah
Alta Fairbourne, South Salt Lake, Utah
Larry D. Osborne, South Jordan, Utah
Marc Halliday, South Jordan, Utah
Wendy Pyper, Sandy, Utah
John Evans, South Jordan, Utah
Michele Evans, South Jordan, Utah
Deborah Burk, Sandy, Utah
Scott Riggs, West Jordan, Utah
John Crandall, Salt Lake City, Utah
Jakob Swanson, Millcreek, Utah
Dylan Hall, Salt Lake City, Utah
Laura Haskell, Murray, Utah
Makenzie Diaz, Bluffdale, Utah
Judith Mancheski, South Jordan, Utah
Lynda Davidson, Taylorsville, Utah
Brian Will and Gabe Misla, KUTV2 News
Terri Davie, Taylorsville, Utah
Nicholas Rewey, South Salt Lake, Utah
Angel Decker, Salt Lake City, Utah
Bob Knudsen, Taylorsville, Utah
Ernest Burgess, Taylorsville, Utah

Call to order and introduction of visitors

Mr. Corey Rushton, Chair, convened the public hearing of the Jordan Valley Water Conservancy District Board of Trustees at 6:00 p.m. on Monday, August 11, 2025, in the District administration building located at 8215 South 1300 West, West Jordan, Utah. Mr. Rushton gave instructions on how to make comments for those joining electronically and wishing to speak. He introduced the members of the Board and visitors attending in person and electronically.

Public Hearing for a proposed tax rate increase and for the budget and financial plan for fiscal year 2025/2026

Mr. Rushton called to order the public hearing to consider a proposed property tax rate increase and the budget and financial plan for fiscal year 2025/2026.

Verification of legal notification requirements

Mr. Rushton asked Mr. Ben Stanley, General Counsel, to report on verification of legal notification requirements for the public hearing. Mr. Stanley confirmed that legally sufficient public notice had been provided in compliance with Utah law and JVWCD's procedures. A combined notice was published by both Salt Lake County and Utah County in the newspaper; and JVWCD published a notice in the Deseret News as well as posted a notice on UtahLegals.com and the JVWCD and Utah Public Notice websites. A physical notice was also posted in the foyer of the JVWCD principal office and Conservation Garden Park Education Center. The notices had been electronically published and posted for over two weeks as required by state law.

Motion to open public hearing

Mr. Rushton called for a motion to open the public hearing. Mr. John Richardson moved to open the public hearing. Following a second by Mr. Mick Sudbury, the motion was unanimously approved by those present as follows:

Mr. Rushton – aye
Ms. Lang – aye
Mr. Jacob – aye
Mr. Pierucci – aye
Ms. Ramsey – aye
Mr. Richardson – aye
Mr. Sudbury – aye
Mr. Taylor – aye
Ms. Townsend – aye

Comments from the Finance Committee Chair

Mr. John Taylor, Finance Committee Chair, addressed the complexities of managing a water district, acknowledging the significant time and effort invested by staff and consultants in developing water rates, property tax rates, and the proposed budget and financial plan. He noted the challenge of balancing infrastructure maintenance and future growth with the promotion of water conservation, which can reduce water sales, a major funding source. Mr. Taylor explained that the proposed tax increase, amounting to approximately $1 per month for an average home, is necessary to continue operations and maintain essential services. He expressed gratitude to all who participated in the process.

Staff presentation

Mr. David Martin, Chief Financial Officer, reviewed the current boundaries of JVWCD's service area and the purposes of water conservancy districts. He explained the life cycle of a water district's funding, noting that JVWCD currently receives approximately 30% of its revenues from property taxes. Mr. Martin emphasized that long-term planning incorporates factors such as population increases and climate change to forecast future water needs. Mr. Martin stated that the budget preparation process involves a thorough review of all departments, examining each line item to justify expenditures for operations and maintenance (O&M) and capital planning. He highlighted a significant $17 million reduction in the capital plan from its initial proposal to the tentative budget, achieved by aligning project timing with actual needs to avoid premature construction and overspending. He cautioned that excessive cuts to expenditures could compromise service reliability, water quality, and lead to delayed repairs, higher emergency costs, and long-term risks to public health and safety. JVWCD's budget is funded through a balanced approach, utilizing water rates, property taxes, and capital funding. He explained how these three funding sources work together to provide the revenue and funds needed for JVWCD to develop and supply the water for its service area.

Mr. Martin said that water rates represent the largest revenue source, but they can be volatile due to weather and conservation efforts. In contrast, property taxes provide a stable and consistent revenue stream, assessed evenly across JVWCD's boundaries. He explained that property taxes support public benefits not easily measured by a water meter, such as flood control, fire protection, recreation, and contributions to endangered species programs through payments to the Central Utah Project. Property taxes also support increased property values by ensuring water availability for land development, even before full utilization. Capital funding primarily relies on bonding and borrowing for large infrastructure projects, supplemented by "pay-go" capital from rates for replacement projects. The projected capital needs for the next five years are nearly $400 million, necessitating the ability to issue bonds. He stressed that property taxes provide the stable revenue stream critical for maintaining JVWCD's AA+ bond rating, which attracts investors and results in lower interest rates, saving tens of millions of dollars over the life of the bonds.

Mr. Martin explained the purpose of the proposed property tax increase is to maintain the existing balanced plan, support rising operating and capital costs due to inflation, and support bonding/borrowing to fund new infrastructure and facilities.

Mr. Martin said the certified tax rate for JVWCD is 0.000306, and the proposed property tax rate is 0.000340. The tax rate increase would increase JVWCD's revenues by $3,130,941 million, an approximate 11% increase. For an average residence valued at $630,000, this translates to an approximate increase of $12 per year, and a business of the same value would have a property tax increase of $21.42 per year. Mr. Martin clarified the calculation of the certified tax rate, which aims to generate the same revenue as the prior year, excluding new growth. The average home value was provided by the County Assessor's office and is the average value in JVWCD's service area. Mr. Martin reviewed how the certified tax rate is calculated. He explained that when property values rise, property tax rates must fall to keep property tax revenue the same. As a result, JVWCD's property tax rate is budgeted to increase in order to generate revenues to meet its financial needs. He concluded by stating that the total annual cost of water service for an average household, considering both the proposed property tax increase and water rate adjustments would increase.

Questions from Trustees

Mr. Rushton inquired about the specific public goods supported by property taxes that do not flow through a water meter, such as recreation and endangered species, and Mr. Martin clarified that these are funded through payments to the Central Utah Project.

Mr. Jacob sought clarification on how property taxes contribute to increased property values by ensuring water availability for development, even for land that is not yet fully utilized. Mr. Martin said one purpose of the Water Conservancy Act is to increase property values. If land does not have water, it is not able to be developed, therefore lowering the property value.

Mr. Pierucci asked Mr. Martin to speak on a previous analysis regarding public benefit of water not easily measured by a meter and what its monetary value is. Mr. Martin stated that the analysis done last year identified $20 million of operating costs that supported public benefit. The discussion extended to the monetary value of the AA+ bond rating, with Mr. Martin noting that historical savings due to this rating have been in the tens of millions of dollars over the long term, though a precise calculation of the current public benefit compared to the proposed tax increase was not available at the moment. Mr. Packard commented that JVWCD has not yet reached its build-out stage and still relies on property tax revenue as the population served is projected to grow significantly in the next several decades.

Mr. Rushton questioned how JVWCD could rely less on property tax revenue while increasing its borrowing. Mr. Martin clarified that while bonding needs are increasing due to construction costs and growth, the percentage of revenue from property taxes is projected to decrease over time as new users connect to the system and generate more water sales revenue.

Invitation for public comments

Acknowledgement of public comments received

Mr. Dave Martin reported that JVWCD received seven emails through its website regarding the proposed tax increase. These comments primarily requested that JVWCD prioritize water rate increases over property tax increases, arguing that those who use the water should pay for it, and raised concerns about tax exemptions for entities such as schools and churches. He shared an email from Greg Anderson, General Manager of Kearns Improvement District, which expressed support for JVWCD's use and potential increase of property tax as a funding source, citing Senate Bill 34 that affirmed property tax assessments by government water providers as appropriate and essential. He then shared a separate letter from JVWCD's financial advisor which also recommended raising the property tax rate to manage cash flows, amplify funding sources, and maximize credit strength, highlighting that rating agencies view property tax as a reliable and stabilizing revenue source. This letter also suggested that reducing property taxes would shift the financial burden to lower-income residents and non-tax-paying entities. Mr. Martin further summarized sentiments gathered from various city and county councils that Trustees had presented to, noting diverse responses ranging from no comments to questions about past tax increases and some disagreement with the balanced funding approach, favoring more reliance on water rates. It was clarified that all municipalities served by JVWCD were contacted but not all included it as an agenda item in their meeting.

Comments from visitors

Mr. Rushton thanked those who provided comments before the Public Hearing. He then outlined guidelines for public comments and invited comments from those present and online.

Ms. Deborah Burk, Sandy, Utah, opposed the proposed 11% property tax increase, stating her belief that it was too high.

Ms. Michelle Evans, South Jordan, Utah, stated that raising and charging property tax is extremely unfair and fails to incentivize water conservation. She emphasized that a significant part of the need for new infrastructure stems from water waste, asserting that those who use water should pay for it. Ms. Evans shared her view that Utah's water practices are less efficient compared to Arizona and Nevada, which offer stronger conservation incentives. She questioned why her taxes should subsidize wasteful users or greenery for others. She urged JVWCD to raise water prices to encourage responsible water use and questioned policies requiring grass in an arid climate, suggesting incentives for converting turf to drought-tolerant landscaping.

Mr. John Evans, South Jordan, Utah, expressed opposition to the property tax increase, advocating for a system where water users bear the cost, which he believes would better promote conservation. He criticized Utah's comparatively low water rates, arguing they do not reflect the arid climate and the dire situation of Great Salt Lake, which is facing an environmental disaster. He challenged the assumption that a mix of fees and property taxes is essential for maintaining JVWCD's high bond rating. He urged an acceleration towards a user-pays model for water funding.

Ms. Wendy Pyper, Sandy, Utah, highlighted the collapsing water level of Great Salt Lake, which recently fell to its lowest point. She contended that current tax subsidies make Utah's municipal water rates among the least expensive in the U.S., which, by basic market economics, leads to water waste. Ms. Pyper asserted that this tax system continues to dry Great Salt Lake and will incur high costs for dust mitigation and healthcare in the future. She called for stronger incentives for water conservation and urged the Board to vote against the proposed tax increase to protect Great Salt Lake and taxpayers.

Mr. Mark Halliday, South Jordan, Utah, voiced concern about tax-exempt entities, such as non-profits, using municipal services without contributing through property taxes, stating they should pay for what they use. He also questioned the fairness of tax increases for individuals on fixed incomes, particularly when property values rise, leading to higher tax burdens without corresponding income increases. He suggested that policies from other states for water conservation should be considered.

Ms. Alta Fairbourne, South Salt Lake, Utah, opposed the proposed tax increase, stating it contributes to Utah's status as having the highest per-person municipal water use, which in turn causes Great Salt Lake's current troubles. She expressed concern that the public hearing felt like a mere formality and that there was no meaningful engagement, urging the Board to provide a genuine response rather than just a platform for public comment.

Mr. Josh Schmidt, Sandy, Utah, stated that he represents 14 other households, and that he and his neighbors do not support the proposed tax rate increase. He expressed support for increasing water prices and enforcing conservation but found it frustrating to subsidize wasteful water use by tax-exempt organizations. He urged the Board to vote against the tax increase and instead raise the price of water.

Mr. Joe Roberts, Salt Lake City, Utah, spoke against what he described as "flagrant misuse of tax dollars" by JVWCD. He claimed JVWCD's tax revenue had doubled over the past nine years, far outpacing inflation. Mr. Roberts also refuted claims that phasing out property taxes would harm low-income residents, arguing that tiered water pricing in other cities ensures essential indoor water is affordable while discouraging outdoor waste among high volume tiers. He stated that other states fund community needs like flood control and fire protection solely through water rates, without relying on property taxes. He urged the Board to vote against the tax increase and draft a new budget that does not burden taxpayers.

Ms. Natalie Fairbourne, Draper, Utah, shared that her high summer water bill prompted her to think about her usage and to conserve water. She said raising water rates will promote conservation. She urged the Board to vote against the property tax increase which is “hidden” and instead increase water rates which are more forward facing.

Mr. Kelvin Green, West Jordan, Utah, expressed his opinion that property taxes are regressive. He said tiered water rates are the key in keeping essential water rates low. He claimed that by increasing water rates rather than property taxes, those on a fixed income would be able to control their water consumption where they have no control over property taxes.

Mr. Jerry Schmidt, Salt Lake City, Utah, agreed with others that cost of water should be reflected as closely to usage as possible and not “hidden” in property taxes. He said shifting increases to rates is more equitable between tax exempt and non-exempt entities. He shared resources for property tax relief programs available statewide to residents that qualify.

Ms. Anastasia Kellogg, West Jordan, Utah, expressed opposition for the property tax increase, arguing that it subsidizes entities not paying property taxes, such as government, churches, and schools. She noted that she had removed all grass from her yard for xeriscaping and that her neighbors were increasingly adopting similar practices. Ms. Kellogg emphasized the diminishing and precious nature of freshwater in the West and advocated for water conservation, suggesting that costs should not be "hidden" in property taxes.

Ms. Joan Gregory, Salt Lake City, Utah, acknowledged the desert climate, the drying Great Salt Lake, and Utah's low water rates compared to other states, which she believes encourages outdoor water waste. She stated that wasted water should flow into Great Salt Lake to address the crisis and urged the Board to implement stronger incentives for water conservation, such as charging the full price of water. Ms. Gregory believes this would encourage conservation, lead to less outdoor water use, benefit Great Salt Lake, and reduce the need for additional infrastructure.

Mr. Aidan P. Kinsley, Salt Lake City, Utah, argued that the property tax system unfairly burdens low-income households, who use significantly less water and typically have smaller properties with little landscaping, while subsidizing wealthy and tax-exempt landowners, particularly for large lawns. He cited a 2014 University of Utah study showing low-income families use a small fraction of water compared to high-income households. Mr. Kinsley highlighted the inequity of tax-exempt institutions like churches and schools, who receive cheap water without contributing to the subsidy that makes it affordable. He implored the Board to vote against this "regressive tax".

Mr. Zachary Frankel, Executive Director of the Utah Rivers Council, Sandy, Utah, stated that his study of JVWCD's financial statements indicated vast overcollection of property taxes. Mr. Frankel argued that JVWCD's $30 million in property tax collection, which he equates to a $600 million benefit, suggests an overcollection beyond what is needed for bond savings. He criticized staff for what he termed "erroneous claims" and misleading information regarding the necessity of property taxes for bond ratings and the funding of public services.

Ms. Amy Kopischke, Salt Lake City, Utah, expressed her disappointment in water rates that make the water “feel cheap”. She said even with practiced water conservation her water bill was not reduced. She claimed that tax-exempt institutions get low rates while non-exempt citizens bear the burden of their wasteful water use. Ms. Kopischke encouraged JVWCD to vote against the proposed property tax increase and to raise water rates instead to discourage waste.

Ms. Elizabeth Weight, West Valley City, Utah, shared her belief that increased tax rates put an unfair financial burden on low income Utahns. She expressed concerns with low Great Salt Lake water levels and its impact on the health of nearby citizens. She claimed that water rate structures can be built so they only increase for outdoor water use while keeping indoor necessities affordable. Ms. Weight urged the Board to vote against the proposed property tax increase.

Mr. Carson Dahl, South Salt Lake, Utah, highlighted Utah's high per-person municipal water consumption despite being the second driest state, attributing this to property tax subsidies that mask the true value of water. He described experiencing large dust storms from the drying Great Salt Lake and urged that market-reflective pricing would encourage conservation, reducing water waste on lawns, golf courses, roads, and gutters, thereby benefiting Great Salt Lake. He stated that while JVWCD claims property taxes are the only way to fund future needs, hundreds of water providers outside Utah operate entirely on water rates and impact fees, demonstrating an alternative that reveals the true value of water. Mr.

Dahl expressed deep concern for Great Salt Lake and the well-being of future generations in Utah, urging a "no" vote on the proposed tax increase.

Ms. Holly Dahl, Riverton, Utah, stated that she attended the public hearing to learn and concluded that it seems like "common sense" to vote "no" on a property tax increase. She believes that to incentivize people to use less water, JVWCD should simply charge for the water consumed, rather than taxing homeowners.

Mr. Mark White, Salt Lake City, Utah, affirmed his support for Mr. Carson Dahl's comments.

Ms. Wendy Fischer, Sandy, Utah, expressed her opposition to the proposed property tax increase and questioned whether the assumption that land will be developed in the future is using public trust to fund private benefit. She raised concern over tax-exempt entities, such as schools, not being incentivized to over-water.

Mr. Steve Erickson, Salt Lake City, Utah, stated his involvement as a volunteer and consultant with the Great Basin Water Network and Crossroads Urban Center have helped inform his perspective. He encouraged JVWCD in its future budget planning to phase out property tax and promote conservation with higher water rates. He said low income households can be protected with a low base rate and lost revenue can be made up with steeper tiered rates. Mr. Erickson echoed Mr. Schmidt's comments on property tax relief programs and suggested that information be provided with retail customer bills about such programs.

Ms. Amy Wicks, Ogden, Utah, expressed that she was not convinced the property tax increase is needed, having difficulty finding the budget details. She argued that property tax assessments do not provide equity and questioned why churches, schools, and non-profits do not pay for services like fire hydrants or conservation initiatives. She believes there are other ways to ensure stable revenue and urged the Board to show leadership, listen to the public, and adjust the tentative budget.

Motion to close public comment session

After confirming that everyone who desired to do so had a chance to speak, Mr. Rushton called for a motion to close the public comment session. Ms. Barbara Townsend moved to close the public comment session. Following a second by Mr. Mick Sudbury, the motion was unanimously approved by those present as follows:

Mr. Rushton – aye	Mr. Richardson – aye
Ms. Lang – aye	Mr. Sudbury – aye
Mr. Jacob – aye	Mr. Taylor – aye
Mr. Pierucci – aye	Ms. Townsend – aye
Ms. Ramsey – aye	

Staff response and summary

Mr. Rushton asked Mr. Packard to summarize information on concerns raised surrounding Great Salt Lake, water rates, tax-exempt entities, and future growth and property value. Mr. Packard thanked all those who attended and those who offered comments.

Regarding Great Salt Lake, Mr. Packard confirmed JVWCD's concern for its health and its leading role as a partner with the Great Salt Lake Watershed Enhancement Trust. He said JVWCD is leasing over 15,000 acre-feet of water annually to help Great Salt Lake, particularly the Jordan River and related wetlands. He noted this is possible due to JVWCD's past investments in future water supplies. While JVWCD is doing its part, he stressed that other sectors like agriculture and mineral extraction also need to contribute to conservation efforts.

On the topic of tiered rates and conservation, Mr. Packard explained that JVWCD encourages its Member Agencies to implement tiered rates with higher charges for outdoor use. He highlighted House Bill 274 from the last legislative session, which enables water providers to charge higher rates in the highest tier to drive conservation without legal challenges. He detailed other conservation efforts supported by JVWCD, including the bill requiring metering and billing of secondary water. JVWCD also adopted water efficiency standards in 2019, limiting turfgrass in new construction, and successfully incentivized cities to adopt these ordinances by tying state conservation money to their implementation. JVWCD supports the "Slow the Flow" campaign through Utah Water Ways to offer landscape retrofit incentives and successfully opposed legislation that would have greatly expanded the definition of "functional turf".

Regarding tax-exempt entities, Mr. Packard clarified that the State legislature, not JVWCD, grants the authority to levy property tax and determines tax exemptions. He acknowledged this is a valid concern for discussion at the State level and expressed willingness to explore mechanisms to charge fees in lieu of tax to government and charitable organizations.

For funding future growth and property value, Mr. Packard stated that JVWCD's approach is to collect revenue from beneficiaries of its services. While water use as a commodity is metered, revenue received through property taxes addresses "public good" benefits, such as the increased property value of vacant land due to water availability, which he believes justifies a proportional contribution from property owners.

Mr. Jacob Young further elaborated on JVWCD's conservation progress, categorizing efforts into incentives and education. For incentives, he highlighted the conservation oriented tiered rate structure, which prices higher tiers to discourage excessive use, and ongoing studies to make it more aggressive while mitigating impacts on low-income households. He noted the successful turf replacement programs, which, in partnership with the State and CUWCD, have replaced 4.3 million square feet (100 acres) of turf since 2017, supported by property taxes. Member Agency grant programs also support local conservation initiatives, such as the enforcement of water efficiency standards which have been adopted by all cities in JVWCD's service area. On the education front, Mr. Young explained that 25 years of experience investing in conservation has shown that incentives are limited without public knowledge of why and how to conserve. JVWCD employs nine full-time and 15 seasonal staff to promote reduction in water use. The Conservation Garden Park serves as a crucial demonstration site, dispelling the desert stereotype by showcasing lush, aesthetically pleasing water-efficient landscapes. The Conservation Garden Park is complemented by 80 live classes and school tours teaching conservation principles. Extensive social media and partnership outreach campaigns also amplify the conservation message. He said all these programs are supported by property taxes.

Returning to the bond rating and financial philosophy, Mr. Packard reiterated that property tax is a key element in achieving JVWCD's strong bond rating due to its stability as a revenue source, which rating agencies value. He also addressed the narrative that Utah has cheap water, explaining that comparative analysis shows some municipalities served by JVWCD charge more for water usage than Las Vegas. Mr. Packard pointed out that Southern Nevada Water Authority, a wholesale agency to the three main water providers in Las Vegas, also uses taxes (sales tax) as a distinct advantage to achieve diverse sources of revenue. Mr. Young clarified that Salt Lake County's consumptive per capita water use rate for 2024 was 125 gallons per capita per day, compared to Las Vegas's 110, indicating room for improvement but not a drastic difference as is sometimes portrayed. Mr. Packard concluded by reminding the public that the proposed tax rate of 0.000340 is well below the statutory maximum of 0.0004. He emphasized that the bond covenants obligate JVWCD to levy taxes "as shall be necessary" to cover system costs, and this "necessary" amount currently recommended is determined through rigorous engineering and financial analysis.

Motion to close public hearing

Mr. Rushton called for a motion to close the public hearing. Ms. Barbara Townsend moved to close the public hearing. Following a second by Ms. Karen Lang, the motion was unanimously approved by those present as follows:

Mr. Rushton – aye	Mr. Richardson – aye
Ms. Lang – aye	Mr. Sudbury – aye
Mr. Jacob – aye	Mr. Taylor – aye
Mr. Pierucci – aye	Ms. Townsend – aye
Ms. Ramsey – aye	

Financial Matters

Consider adoption of Resolution No. 25-08, "Determining and Fixing Jordan Valley Water Conservancy District's Tax Rate for Fiscal Year 2025/2026"

Mr. Martin recommended approval of Resolution No. 25-08, "Determining and Fixing Jordan Valley Water Conservancy District's Tax Rate for Fiscal Year 2025/2026."

Mr. Zach Jacob summarized the core philosophical tension between funding water services through property taxes versus water rates, and the concerns about tax-exempt entities. He acknowledged a societal benefit to having water infrastructure that extends beyond direct consumption, justifying a shared cost. He clarified that JVWCD primarily provides wholesale water, with retail rates being set by individual cities.

Ms. Barbara Townsend expressed concern for fixed-income residents and why they should pay more property taxes to subsidize tax-exempt entities that appear to have high water usage. She also questioned why property taxes continue to rise despite a stated long-term goal of decreased reliance on them.

Ms. Karen Lang shared her perspective that building out infrastructure is necessary due to continued population growth and the only way to not raise taxes would be to stop growth.

Mr. Pierucci stated his personal intent to vote "no" due to philosophical disagreement with the property tax increase, believing the $3.1 million revenue increase could be absorbed through other efficiencies, despite staff efforts to tighten the budget.

Mr. John Taylor expressed appreciation for the public's engagement and the civil discussion, noting that the $3.1 million increase (about $1 per month for the average homeowner) is a small but necessary amount for current operations, and that a full shift to a 100% rate-based system would require extensive study.

Ms. Dawn Ramsey thanked the public in attendance for thoughtful and informed comments. She echoed the need for a study of water rates versus property tax and the budget implications of both. She cited findings of the Water Infrastructure Funding Study which stated that the combination of water rates and property taxes is the best way to maintain a water district without being disproportionately unfair to lower income households.

The Board discussed the possibility of postponing the vote to further analyze options but noted that such an approach would disrupt the budget cycle and revert JVWCD to a tentative budget with the increase already included.

Mr. Rushton reiterated that JVWCD's budget and infrastructure planning are long-term and that decisions have distant effects. He expressed a personal philosophy against bonding for conservation efforts like turf removal, viewing it as unsustainable. He emphasized that the bond rating's value, which property taxes support, allows funding future infrastructure for new growth and generations not yet paying rates, ensuring a legacy of water availability. He confirmed the importance of property taxes for securing favorable bond terms, which saves money in the long run. He then clarified that property taxes cover much more than just bond ratings, including operations and maintenance.

Ms. Dawn Ramsey expressed hesitation about making hasty cuts to capital projects without deeper analysis, citing the potential impact on service and infrastructure.

Mr. Rushton called for a motion on the recommendation. Ms. Karen Lang moved to approve Resolution No. 25-08, "Determining and Fixing Jordan Valley Water Conservancy District's Tax Rate for Fiscal Year 2025/2026." Following a second by Mr. John Richardson, the motion was approved by those present as follows:

Mr. Rushton – aye	Mr. Richardson – aye
Ms. Lang – aye	Mr. Sudbury – aye
Mr. Jacob – aye	Mr. Taylor – aye
Mr. Pierucci – nay	Ms. Townsend – nay
Ms. Ramsey – aye	

Consider adoption of Resolution No. 25-09, "Adopting Jordan Valley Water Conservancy District's Budget and Financial Plan for Fiscal Year 2025/2026"

Mr. Martin recommended approval of Resolution No. 25-09, "Adopting Jordan Valley Water Conservancy District's Budget and Financial Plan for Fiscal Year 2025/2026" with a minor adjustment to balance the final tax rate with the tentative budget, having a difference of $121,000 which will be balanced by the Revenue Stabilization Fund.

Mr. John Richardson moved to approve Resolution No. Resolution No. 25-09, "Adopting Jordan Valley Water Conservancy District's Budget and Financial Plan for Fiscal Year 2025/2026." Following a second by Mr. Zach Jacob, the motion was approved by those present as follows:

Mr. Rushton – aye	Mr. Richardson – aye
Ms. Lang – aye	Mr. Sudbury – aye
Mr. Jacob – aye	Mr. Taylor – aye
Mr. Pierucci – nay	Ms. Townsend – abstain
Ms. Ramsey – aye	

Adjourn

Mr. Rushton called for a motion to adjourn. Ms. Barbara Townsend moved to adjourn. Following a second by Mr. Mick Sudbury, the meeting adjourned at 9:13 p.m.

Corey L. Rushton, Chair of the Board of Trustees

Alan E. Packard, District Clerk