



The HB40 process is a survey asking you as a property owner in unincorporated Salt Lake County if you want to **annex** which means joining a neighboring city, **incorporate** which means forming into a new city, or **continue as you are** by staying in Salt Lake County as a township which has a secured border or in unincorporated area which does not have a secured border.

The HB40 process is complex and there is not one document that provides every answer to the questions property owners and residents may have about the options and issues. Salt Lake County and the participating cities have created a website that provides information about the background, history, feasibility of options, and other information at www.saltlakecountysurvey.org. While that information probably won't answer all of your questions, the website in conjunction with the issues list below, should provide you enough information to get started thinking about and deciding on the options.

Issues to consider:

Tax Rates: they can go down, up, or stay the same depending on which option you chose. This is dependent on commercial tax base, property values, sales tax, population, and decisions by governing bodies.

Franchise taxes: these are taxes for telecommunications and energy. Some cities charge them and others do not. Salt Lake County is statutorily forbidden from levying these taxes on residents in the unincorporated areas.

Special Improvement Districts (SIDs): cities use these to fund things like sidewalks, street lighting, sewers, water provision, etc. They can be used for many things and are typically not reported in property tax rates. Some cities have many districts, others very few. If you are a part of an SID you would receive a separate bill from your property tax to pay for them. It would be worthwhile for you to check if SIDs are being used in the cities that neighbor you.

Levels of service: This is can be a difficult thing to measure because not every city and the County report their service levels the same way. Increasing or decreasing levels of service can result in a potentially greater or smaller tax rate.

Local control: incorporation would mean an election for new city officials who may represent you differently than your representatives in Salt Lake County government.

Annexation: some of the options make annexation into cities easier and others make borders more stable.

Economies of scale: some options take away the benefits of achieved when economies of scale are reached.