



Entities in Summit County Levying Taxes in 2021

1) Summit County

This levy funds general government services throughout Summit County and is levied on all County property owners. Examples of such services include (but not are limited to): (a) Surveying operations; (b) Health Department operations; (c) Libraries; (d) Senior Citizen Services; (e) Animal Control; (f) Engineering; (g) Weed Control; (h) Corrections; (i) School Resource Officers; (j) Search and Rescue; and (k) Major Crime Unit amongst others. The list is extensive and the services are provided to ALL County Residents – even those residing in incorporated cities/towns such as Park City, Kamas and Oakley.

2) County-Municipal

This levy funds “municipal type services” that normally would be provided by an incorporated city/town. These taxes are levied on all County residents who live OUTSIDE of an incorporated city/town. Residents of Park City, Kamas, Oakley, etc. do not pay these taxes. These “municipal” services include (but are not limited to): (a) Building inspections; (b) Planning; (c) Sheriff Patrol – in the unincorporated areas of the County; (d) Transportation; (e) County Roads; (f) Class B Roads; (g) Public Works – i.e. Stormwater, snow-plowing etc.; and the (h) Fire Warden amongst others. Again, the list is extensive. The services are only provided to those residents living outside of the incorporated cities/towns. These residents receive “city services,” provided by the County instead of a city.

3) Multi-County Assessing and Collecting

This levy is assessed by the Utah State Tax Commission on all real property within the State of Utah. A portion of the revenue collected, 82%, is used to establish and maintain uniform assessment levels among counties in the State. The remaining percentage, 18%, is distributed to Counties of the 4th, 5th and 6th classes in the State of Utah to help equalize them with Counties of the 1st, 2nd and 3rd class. The State Legislature, in the 2020 Legislative Session, set this rate to .000012.

4) County Assessing & Collecting

The County Assessing & Collecting levy is used to fund the functions of assessing parcels within the County and collecting the taxes associated with the assessments.

5) Park City School District

Taxes paid to the Park City School District are comprised of the (1) Capital Local Levy; (2) Voted Local Levy; and (3) Board Local Levy. Please contact the Park City School District Administrative Offices for any questions regarding these levies.

6) North Summit School District

Taxes paid to the North Summit School District are comprised of the (1) Capital Local Levy; (2) Voted Local Levy; and (3) Board Local Levy. Please contact the North Summit School District Administrative Offices for any questions regarding these levies.

7) South Summit School District

Taxes paid to the South Summit School District are comprised of the (1) GO Bond Payments (General Obligation Bond); (2) Capital Local Levy; (3) Voted Local Levy; and (4) Board Local Levy. In 2020, the District completed the Truth-In-Taxation process resulting in an increase in both the Voted Local Levy and the Board Local Levy. Please contact the South Summit School District Administrative Offices for any questions regarding these levies or the tax increases.

8) Coalville City

This tax is assessed on all residents of Coalville for the provision of municipal services. Please contact the Coalville City Offices for information on the services provided.

9) Francis City

This tax is assessed on all residents of Francis for the provision of municipal services. For questions on the services provided, please contact Francis City for information on the services provided.

10) Henefer Town

This tax is assessed on all residents of the Town of Henefer for the provision of certain municipal services. For questions on the services provided, please contact the Town of Henefer for information on the services provided.

11) Kamas

This tax is assessed on all residents of the City of Kamas for the provision of certain municipal services. Please contact the Kamas City Offices for information on the services provided.

12) Oakley

This tax is assessed on all residents of Oakley for the provision of certain municipal services. Please contact the Oakley City Offices for information on the types of services provided.

13) Park City

This tax is assessed on all residents of Park City (not residents of the 84098 zip code) for the provision of municipal services. Please contact the Park City Administrative Offices for information on the services provided. Residents in the 84098 zip code have their municipal services provided by Summit County.

14) Weber Basin Conservancy District

This levy is used to repay obligations to the Federal Government for facilities constructed to mitigate flooding and water delivery within the boundaries of the District.

15) South Summit Cemetery District

The residents of the District are assessed this levy to provide for cemetery services either through facilities or systems.

16) South Summit Fire Protection District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

17) North Summit Fire Protection District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

18) Summit County Service Area #3

The tax levied by this Service Area goes for (a) road maintenance; and (b) water management within the Silver Creek development only. Summit County provides no road maintenance nor water management services within Service Area #3.

19) Park City Fire District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

20) Summit County Service Area #5

The levy assessed by Service Area #5 (Lake Rockport Estates) is used for the operation of a sewage collection, treatment and disposition system.

21) Summit County Service Area #6

Taxes paid to Service Area #6 are only assessed to residents living within certain platted subdivisions in the unincorporated areas of the County. Examples include Jeremy Ranch and Pinebrook. Monies are used to provide road maintenance and include snow removal services.

22) Wanship Cemetery Maintenance District

The residents of the District are assessed this levy to provide for cemetery services either through facilities or systems.

23) Summit County Service Area #8

Taxes paid to Service Area #8 (Chalk Creek) are only assessed to residents living within the boundaries of the area. These taxes are used to provide road maintenance including snow removal services.

24) Summit County Mosquito Abatement District

This levy is assessed to enable the District in its mission to help reduce the number of mosquitos and flies within the County.

25) Hoytsville Cemetery Maintenance District

The residents of the District are assessed this levy to provide for cemetery services either through facilities or systems.

26) Summit County Wildland Fire Service Area

This levy is assessed to Service Area residents to provide fire suppression services within the boundaries of the Area.

27) Central Utah Water Conservancy District

This levy is used to repay obligations to the Federal Government for facilities constructed to mitigate flooding and water delivery within the boundaries of the District.

28) Snyderville Basin Recreation District

There are two components of the District's levy: (1) A bond portion and (2) An Operations and Maintenance assessment. The bond portion is assessed as repayment for an open space bond that the residents of the District voted to ratify several years ago. There is a second Open Space Bond component, but that is assessed under the "Snyderville Basin Bond" levy. The Operations and Maintenance assessment is levied to provide recreational services and facilities to residents.

29) Snyderville Basin Bond

This levy is assessed to all properties within the District along with other parcels outside the boundaries, who, at the time this bond was passed, were included within the confines of the District. These additional properties were subsequently annexed by Park City thus removing them from the District, but the bond repayment obligation remained.

30) Basic School Levy

The levy is assessed by the State of Utah on every parcel of real property within Utah. The rate is uniform and is set by the State Board of Education. The taxes raised are used to help "equalize" per student expenditures across the State.

31) North Summit Recreation

The levy for North Summit Recreation is used to fund recreational opportunities for residents of the District. This levy will first be collected in 2021.