

Granite City

Incorporation Feasibility Study

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Prepared by: EFG Consulting



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Summary

The recommendation is that the proposed incorporation of the community council area is both functionally and financially feasible. Revenues outpace expenditures for the scenarios where the Granite area incorporates. One critical assumption of the analysis is that it was assumed that road projects and maintenance costs are estimated based upon percentage of MSD budget. Actual expenditures for roads might be more or less than this. An engineering evaluation would be required to accurately analyze the road needs which could impact the need for additional tax levies.

Importantly, the option of annexing into Sandy would reduce costs to property owners in the Granite area compared with incorporation. This assumption is based upon leaving SLVLESA and UFA and removing their respective tax levies in exchange for Sandy City’s property tax levy. Small sales tax levies would also apply if the area was annexed into Sandy which would result in new taxes. However, these are relatively minor in comparison to the reduction in property tax levies. Water service cost provided by Sandy would also decrease as Sandy City charges 30%-50% more for water service outside its limits.

For comparison purposes, the following table provides a summary of the property tax burden under each scenario required by statute to be analyzed in this analysis.

TABLE S.1 PROPERTY TAX BURDEN SUMMARY

	Tax Rate	Property Tax
MSD Contract (for police & fire)	0.0038960	\$ 5,176.46
Self-Funded (for police & fire)	0.0038960	5,176.46
Sandy Contract (for police & fire)	0.0038960	5,176.46
Sandy Annex	0.0010490	1,393.76
Average Home Value ¹	\$1,328,661	

¹ Based upon actual values for 2025 in the Granite area as provided by Salt Lake County.

Introduction

EFG Consulting (EFG or consultant) prepared this incorporation analysis based upon the requirements of Utah Code 10-2a-205.5. Each chapter herein provides the code reference and the required information to meet the requirements of the code.

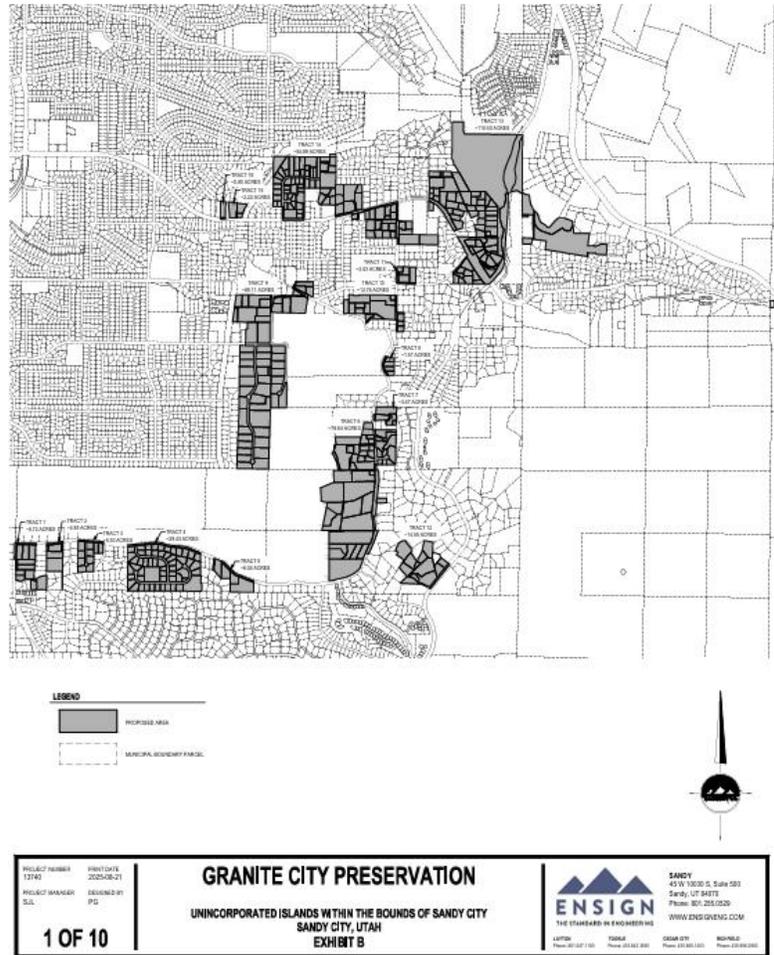
Chapter I: Population and Population Density

Proposed Municipality Area Population and Population Density

Utah Code 10-2a-205.5(3)(a): A feasibility consultant conducting a feasibility study for a proposed incorporation of a community council area shall consider population and population density within the community council area;

Population and Population Density

The current population for the Granite City area is 970. The number of current households in the area is 347. The incorporation area has a total area of 0.76 square miles, thus the current population per square mile is 1,276.² The map herein is for information purposes only and may not reflect annexations that have and may occur in the near future.



Chapter 2: Current and Projected Demographics, Economic Base, and Population

Utah Code 10-2a-205.5(3)(b): the current and five-year projections of demographics and economic base in the community council area, including household size and income, commercial and industrial development, and public facilities;

² Source: ESRI (2025, 2030), Esri-U.S. BLS (2025), ACS (2019-2023)



Utah Code 10-2a-205.5(3)(c): projected population growth in the community council area during the next five years;

Population Projections

The current population for the Granite City area is 970. The neighboring city of Sandy has grown at a rate of approximately one percent annually.³ However, currently no development is planned for the remaining undeveloped land within the Granite area, thus no population growth was assumed.⁴ According to Salt Lake County, one city-sponsored annexation has been completed and one is in process that could reduce the population by approximately 10 persons. In addition, Sandy City has initiated city-sponsored annexations for over 30 properties within the Granite area. It is unclear at this time whether Sandy will annex any or all of those properties prior to the date of the second public hearing called for in Utah Code 10-2a-205.5. The properties that are annexed by said date will ultimately need to be excluded from the feasibility assessment.

TABLE 2.1 ESTIMATED POPULATION GROWTH OVER 5 YEARS

	2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031
Full-Time Population	970	970	970	970	970	970

Approximately 123 acres (over 25 parcels) in the area are currently undeveloped and could be developed in the future. No plans are in place to develop this land within five years thus not growth has been assumed in this feasibility study but it should be noted that there is potential for development of these properties.

Household Size

The household size for the Granite area is 2.82 persons per household according to Census data.⁵ Household size is expected to stay the same in the next five years.

Income

The median household income for the Granite area is approximately \$204,789.⁶ Median income is expected to stay roughly the same over the next 5 years.

Commercial and Industrial Development

Currently the only commercial development within this area is La Caille (a high-end restaurant) and Utah Behavioral Health Services (addiction recovery services). It should be noted that La Caille is one of the properties that is subject to the current Sandy City sponsored annexation process. This would reduce revenue, particularly sales and property tax. There are currently no industrial businesses in Granite.

No commercial development is currently planned in the Granite area for the next five years since none of the area is zoned for commercial use. New development will likely be in-fill residential development.

³ Based on 2010 to 2020 Census Data

⁴ The sponsor stated that no commercial or residential development is currently planned for the Granite area.

⁵ Source: ESRI (2025, 2030), Esri-U.S. BLS (2025), ACS (2019-2023)

⁶ Source: ESRI (2025, 2030), Esri-U.S. BLS (2025), ACS (2019-2023)



Market Value

The current market value for the Granite area is \$500,905,030 while the total taxable value for the area is estimated to be \$278,680,558.

TABLE 2.2 TAXABLE VALUE IN STUDY AREA

Community	Taxable Value	Population	Taxable Value per Capita
Granite City	\$278,680,558	970	\$287,300

Public Facilities

There are currently publicly owned roads, utilities, and an elementary school in the area. The proposed municipality may develop additional public facilities including roads, utilities, and potentially public buildings.

Chapter 3: Five-Year Cost of Municipal Services

Utah Code 10-2a-205.5(3)(d): Subject to Subsection (4)(a), the present and five-year projections of the cost, including overhead, of providing the same or a similar service to the community council area as is provided by the municipal services district, including a comparison of:

- *Utah Code 10-2a-205.5(3)(d)(i): the estimated cost if the municipal services district continues to provide service;*
- *Utah Code 10-2a-205.5(3)(d)(ii): the estimated cost if the community council municipality provides service directly or through a contract with another service provider; and*
- *Utah Code 10-2a-205.5(3)(d)(iii): the estimated cost if an unincorporated island within the community council area is annexed under Section 10-2-814 and the annexing municipality provides service;*

Utah Code 10-2a-205.5(3)(e): subject to Subsection 4(a), evaluating the present and five-year projections of the cost, including overhead, of a municipal services district providing municipal services to the community council area, comparing those costs assuming that the community council area is included in the service area of the municipal services district with those costs assuming that the community council area is excluded from the service area of the municipal services district;

Utah Code 10-2a-205.5(4)(a): For purposes of Subsections (3)(d) and (e):

- *Utah Code 10-2a-205.5(4)(a)(i): the feasibility consultant shall assume a level and quality of service to be provided in the future to the community council municipality that fairly and reasonably approximates the level and quality of service that the municipal services district provides to the community council area at the time of the feasibility study;*
- *Utah Code 10-2a-205.5(4)(a)(ii): in determining the present-value cost of a service that the municipal services district provides, the feasibility consultant shall consider:*
 - *(A) the cost to the community council municipality of providing the service for the first five years after incorporation;*
 - *(B) the municipal services district's present and five-year projected cost of providing the same service to the community council area;*
 - *(C) the present and five-year projected cost of providing the same or a similar service to the community council area if service is provided by a municipality to which one or more unincorporated islands are annexed under Section 10-2-814;*
 - *(D) evaluate and detail the expected cost savings and qualitative benefits that result from a service provider other than the proposed municipality providing some municipal services;*
 - *(E) incorporate into the overall cost projection for the proposed municipality the potential for municipal services to be provided by a service provider other than the proposed municipality; and*
 - *(F) evaluate and detail projected costs for municipal services based on the proposed municipality providing municipal services as compared to service providers other than the proposed municipality providing municipal services funded by those other service providers; and*
- *Utah Code 10-2a-205.5(4)(a)(iii): the feasibility consultant shall consider inflation and anticipated population growth in calculating the cost of providing service.*

Utah Code 10-2a-205.5(4)(b): A feasibility consultant may not consider an allocation of municipal services district assets or a transfer of municipal services district employees to the extent that the allocation or transfer would impair the municipal services district's ability to continue to provide the current level of service to the remainder of the municipal services district's service area without the community council area, unless the municipal services district consents to the allocation or transfer.

Currently Sandy City provides water services to the Granite area. It is unclear whether that arrangement will remain the same if the area incorporates given that it will be up to Sandy City and the individual property owners to negotiate ongoing water service. Sewer services are provided by Cottonwood Improvement District and Sandy Suburban Improvement District and would likely remain unchanged upon incorporation. Police/Sheriff services are provided by Salt Lake County Sheriff's Department and paid by Salt Lake Valley Law Enforcement Area (SLVLESA) which levies a tax in the Granite area. Membership in SLVLESA would remain unchanged; however, Granite could choose another law enforcement service provider option upon incorporation. Fire services are provided by Unified Fire Authority and paid by Unified Fire Service Area (UFSA) which levies a tax in the Granite area. Membership in UFSA would remain unchanged; however, similar to Police Services, the provision of fire services could remain unchanged or the new City could choose another service provider. More detailed analysis regarding these options is found herein. Trash services are provided by Wasatch Front Waste & Recycling District and would also likely remain unchanged.

Other administrative services for the Granite area are currently provided by the Greater Salt Lake Municipal Services District (MSD). These services include the following:

- Staffing & Administrative Support
 - o Human Resources
 - o Finance & Budgeting
 - o Information Technology
 - o Communications
 - o Legal
- Planning & Zoning
- Animal Control Services
- Parks Maintenance & Operations
- Public Works – Construction and Maintenance of Rights of Way
- Business Licensing
- Code Enforcement

Upon incorporation, Granite could choose to do one of the following:

- Continue to have the MSD provide these services either directly or through the MSD's contractual agreement with Salt Lake County (Salt Lake County currently provides the following services through an Interlocal Agreement with the MSD: Animal Control and Public Works);
- Provide these services internally; or
- Contract with Sandy City;



All of these scenarios assume the level of municipal services provided in the future will be equal to the current level of services being provided. Also, according to Utah Code Section 17B-2a-1108(1) the City would be required to remit all of its sales tax and B&C road revenues to the MSD until such time as the City withdraws from the MSD as provided in Utah Code Section 17B-2a-1110. Until then, the MSD would be the service provider for the City whether there is a contract in place to provide those services or not.

In addition, if the City decides to take over other services or contract with a different service provider, they may need to withdraw from the respective service district currently providing services to the Granite area (see Utah Code 17B-2a-1110 and 7b-1 Part 5 (as would be the case for changes made regarding fire or police services)).

If Granite City does not incorporate, Sandy City will annex the Granite area per law no later than July 2027 and provide these services internally as per Utah Code. As stated above, water service is provided by Sandy City. According to Sandy City, they are under no obligation to provide future services to new connections nor charge the same current rates which are between 30% and 50% higher than Sandy City users. Annexation would reduce this cost to water users in Granite.

Projected Costs Assuming Municipal Service District Continues to Provide Services

Assuming the Granite area were to incorporate and continue to have the MSD provide services to the area, the following table outlines the costs associated. These costs were identified by allocating a portion of MSD’s FY 2025 budget to the Granite area. The majority of the line items were allocated based on the proportion of population in the area versus the population in the MSD member jurisdictions as a whole.⁷ The Class B&C revenues and expenditures were allocated based on road miles.⁸ Costs were inflated at a rate of approximately 2.7 percent annually.⁹ This scenario assumes the current Police and Fire services would be provided by Salt Lake County Sheriff and Unified Fire Authority with the associated tax levies funding these services as currently provided. Police and Fire expenses were estimated based upon Sandy City’s budget on a per capita basis.

A line-item for startup costs was also added. It is estimated that approximately \$25,000-\$35,000 would be needed for upfront equipment costs and approximately \$50,000 would be needed for professional services to assist the City with startup legal procedures.¹⁰

TABLE 3.1 MSD COSTS (GRANITE PORTION)

	Year 1	Year 2	Year 3	Year 4	Year 5	
	FY 2026	2027	2028	2029	2030	2031
Administration	152,615	156,736	160,968	165,314	169,777	174,361

⁷ The Granite area currently makes up nine percent of the total unincorporated area served by MSD (970 Granite population to 11,052 unincorporated population). (<https://msd.utah.gov/182/Population>). The Granite area currently makes up one percent of the total MSD population (970 Granite population to 90,676 MSD population).

⁸ According to MSD, the total road miles in the Granite area is 4.6 miles. Total unincorporated road miles is 334, thus Granite road miles account for approximately 1.38% of total unincorporated county road miles.

⁹ Inflation was based on the 2025 CPI.

¹⁰ This amount was based on comparative startup costs for other local districts that the consultant has worked with.



Startup Costs		75,000				
Animal	11,997	12,321	12,654	12,996	13,347	13,707
Parks	8,919	9,160	9,407	9,661	9,922	10,190
Other	34,103	35,024	35,969	36,940	37,938	38,962
Planning & Development	217,850	223,732	229,773	235,977	242,348	248,891
Road Maintenance	97,761	100,401	103,112	105,896	108,755	111,691
Road Projects	67,815	69,646	71,527	73,458	75,441	77,478
Subtotal Expenditures	591,061	682,019	623,409	640,241	657,527	675,280
Police Services	287,303	295,061	303,027	311,209	319,612	328,241
Fire Services	382,075	392,391	402,985	413,866	425,040	436,517
Total Expenditures	1,260,439	1,369,471	1,329,421	1,365,316	1,402,179	1,440,038

Projected Costs Assuming Self-Funded

To calculate the approximate cost to provide services if the proposed City does not contract with MSD or Sandy City we used the following methodology:

- For Community Development, Economic Development, Recreation and Cultural Events, and Storm Water Utility line items, Sandy City’s FY2024 Budget was used to calculate a cost per capita for each of the various line items which was then applied to the current population of the Granite area. These costs have been inflated at a rate of 2.7 percent annually.
- For General Government, Animal Services, Road Projects, and Road Maintenance we used the same amount that was allocated to Granite from MSD’s budget, which is found in the table above.¹¹

We expect that upon incorporation, Granite City would provide general governmental services internally. The scope of this analysis did not include an engineering-based review of the current condition of the road facilities which will be required to increase the accuracy of this estimate. As such, the current estimate for road costs should be considered a rough estimate. Upfront Startup costs were assumed to be \$75,000 as described in the prior section.

TABLE 3.2 COSTS ASSUMING SELF-FUNDED

Expenditures	Year 1	Year 2	Year 3	Year 4	Year 5	
	2026	2027	2028	2029	2030	2031
Governmental						
General Government	152,615	156,736	160,968	165,314	169,777	174,361
Startup Costs		75,000				
Animal Services	11,997	12,321	12,654	12,996	13,347	13,707
Community Development	41,030	42,138	43,275	44,444	45,644	46,876
Economic Development	27,173	27,906	28,660	29,433	30,228	31,044
Recreation and Cultural Events	55,232	56,723	58,255	59,828	61,443	63,102
Storm Water Utility	41,008	42,115	43,252	44,420	45,619	46,851

¹¹ Road projects and maintenance costs were adjusted to not exceed anticipated road revenues.



	Year 1		Year 2	Year 3	Year 4	Year 5
Expenditures	2026	2027	2028	2029	2030	2031
Subtotal Governmental Expenditures	329,055	412,939	347,064	356,434	366,058	375,942
Road Expenditures						
Road Projects	67,815	69,646	71,527	73,458	75,441	77,478
Road Maintenance	97,761	100,401	103,112	105,896	108,755	111,691
Subtotal Roadway Expenditures	165,577	170,047	174,638	179,354	184,196	189,169
Subtotal Expenditures	494,631	582,986	521,702	535,788	550,254	565,111
Police Services	279,750	287,303	295,061	303,027	311,209	319,612
Road Services	372,030	382,075	392,391	402,985	413,866	425,040
Total Expenditures	1,146,411	1,252,364	1,209,153	1,241,800	1,275,329	1,309,763



Projected Costs Assuming Serviced by Sandy

If Granite were to incorporate and contract with Sandy City to provide these same services, the methodology is as described in the section above, except it was assumed Sandy City would provide a markup of approximately 25 percent for these services. Should the Granite area incorporate, we encourage them to negotiate these costs directly with Sandy City.

TABLE 3.3 COSTS ASSUMING SERVICED BY SANDY

	Year 1	Year 2	Year 3	Year 4	Year 5	
Expenditures	2026	2027	2028	2029	2030	2031
Governmental						
General Government	190,769	195,920	201,209	206,642	212,221	217,951
Startup Costs		75,000				
Animal Services	14,997	15,402	15,817	16,245	16,683	17,134
Community Development	51,287	52,672	54,094	55,555	57,055	58,595
Economic Development	33,966	34,883	35,825	36,792	37,785	38,805
Recreation and Cultural Events	69,040	70,904	72,819	74,785	76,804	78,878
Storm Water Utility	51,260	52,644	54,065	55,525	57,024	58,564
Subtotal Governmental Expenditures	411,318	497,424	433,829	445,543	457,572	469,927
Road Expenditures						
Road Projects	84,769	87,058	89,409	91,823	94,302	96,848
Road Maintenance	122,201	125,501	128,889	132,369	135,943	139,614
Subtotal Roadway Expenditures	206,971	212,559	218,298	224,192	230,245	236,462
Subtotal Expenditures	618,289	709,983	652,127	669,735	687,818	706,389
Police Services	349,688	359,129	368,826	378,784	389,011	399,514
Road Services	465,038	477,594	490,489	503,732	517,333	531,301
Total Expenditures	1,433,014	1,546,706	1,511,442	1,552,251	1,594,161	1,637,204

Projected Costs if Granite Area is Annexed into Sandy City

If the Granite area does not incorporate, the area will be annexed into Sandy City by no later than July 2027 per Utah Code 10-2a-205.5. To calculate these costs Sandy City’s FY2024 Budget was used to calculate a cost per capita for each of the various line items which was then applied to the current population of the Granite area. These costs have been inflated at a rate of 2.7 percent annually.

TABLE 3.4 COSTS ASSUMING ANNEXED INTO SANDY CITY

	Year 1	Year 2	Year 3	Year 4	Year 5	
Expenditures	2026	2027	2028	2029	2030	2031
Governmental						
General Government	120,955	124,221	127,575	131,020	134,557	138,190
Police and Animal Services	279,750	287,303	295,061	303,027	311,209	319,612
Fire	372,030	382,075	392,391	402,985	413,866	425,040
Public Works	133,965	137,582	141,296	145,111	149,029	153,053



		Year 1	Year 2	Year 3	Year 4	Year 5
Expenditures	2026	2027	2028	2029	2030	2031
Community Development	41,030	42,138	43,275	44,444	45,644	46,876
Economic Development	27,173	27,906	28,660	29,433	30,228	31,044
Recreation and Cultural Events	55,232	56,723	58,255	59,828	61,443	63,102
Street Lighting	13,483	13,847	14,220	14,604	14,999	15,404
Storm Water Utility	41,008	42,115	43,252	44,420	45,619	46,851
Total Expenditures	1,084,625	1,113,910	1,143,985	1,174,873	1,206,595	1,239,173

Comparison of Cost Scenarios

The table below compares the costs for the various scenarios as follows (each of these scenarios, except the annexation scenario, assumes that the Granite area will continue to be a member of SLVLESA and UFSA and continue to receive law enforcement and fire services from the Sheriff and UFA, respectively :

- If the Granite area were to incorporate and still contract with MSD;
- If the Granite area were to incorporate, self-fund, provide General government services internally and contract all other services individually;
- If the Granite area were to incorporate and contract with Sandy City to provide services; and
- If the Granite area were to annex into Sandy City.

TABLE 3.5 COMPARISON OF COSTS

		Year 1	Year 2	Year 3	Year 4	Year 5
Total Expenditures	2026	2027	2028	2029	2030	2031
MSD Contract	1,260,439	1,369,471	1,329,421	1,365,316	1,402,179	1,440,038
Self-Funded	1,146,411	1,252,364	1,209,153	1,241,800	1,275,329	1,309,763
Sandy Contract	1,433,014	1,546,706	1,511,442	1,552,251	1,594,161	1,637,204
Sandy Annex	1,084,625	1,113,910	1,143,985	1,174,873	1,206,595	1,239,173

Sandy Annexation provides the lowest cost of services followed by the Self-Funded option.

Total Expenditures of MSD with Granite vs. without

The table below shows the current total expenditures for MSD (assuming Granite is part of the district), the total expenditures projected should the Granite area choose to incorporate and seek services elsewhere or annex into Sandy City, and the difference between the two scenarios. An inflation rate of 2.7 percent was used to project expenditures in the future. It is expected that expenditures would decrease by approximately \$591k in 2026 should the Granite area choose not to participate in MSD.

TABLE 3.6 MSD EXPENDITURES

MSD Expenditures	2025	FY 2026	2027	2028	2029	2030	2031
Including Granite	51,227,457	52,610,598	54,031,084	55,489,923	56,988,151	58,526,831	60,107,056
Excluding Granite	50,651,935	52,019,538	53,424,065	54,866,515	56,347,911	57,869,304	59,431,776
Difference	575,521	591,061	607,019	623,409	640,241	657,527	675,280



Due to the small size of the Granite area, the MSD would not need to transfer assets or employees to the area upon incorporation if the new City chooses to self-fund those services. In addition, if the area incorporates and chooses to self-fund those services, the MSD has said that this would not impair their ability to continue to provide the current level of service to the remainder of the MSD service area.



Chapter 4: Five-Year Revenue Projections in the Proposed City

Utah Code 10-2a-205.5(3)(f): a projection of any new taxes per household that may be levied within the community council municipality within five years after incorporation.

Projected Revenues Assuming Municipal Service District Continues to Provide Services

Assuming the Granite area were to incorporate and continue to have the MSD provide services to the area, the following table outlines the associated revenues. These revenues were identified by allocating a portion of MSD’s FY 2025 budget to the Granite area. The majority of the line items were allocated based on the proportion of population in the area vs the population in unincorporated County and the MSD as a whole.¹² Sales Tax was calculated assuming \$3m from taxable sales from point of sale and \$328,280 in online taxable sales.¹³ The majority of sales tax revenue was generated based on the population portion of the distribution formula, which was assumed to be \$159.51/person.¹⁴ The Class B&C revenues and expenditures were allocated based on road miles.¹⁵ Revenues were inflated at a rate of approximately 2.7 percent annually.¹⁶ For completeness, this analysis included the property tax revenue paid by the owners of property in the Granite area to the Salt Lake Valley Law Enforcement Service Area and the Unified Fire Service Area.

TABLE 4. 1 MSD REVENUES (GRANITE PORTION)

	Year 1	Year 2	Year 3	Year 4	Year 5	
	FY 2026	2027	2028	2029	2030	2031
Sales Tax	171,313	175,938	180,689	185,567	190,578	195,723
SB 136 Sales Tax (additional local tax)	46,194	47,442	48,722	50,038	51,389	52,776
Cable Franchise Fees	7,815	8,026	8,242	8,465	8,693	8,928
Business License	6,164	6,330	6,501	6,677	6,857	7,042
Grants	3,044	3,126	3,210	3,297	3,386	3,478
Code Enforcement Fines	158	162	166	171	176	180
Justice Court Fines	6,965	7,153	7,346	7,544	7,748	7,957
Parking	3,313	3,402	3,494	3,588	3,685	3,785
Interest	15,084	15,491	15,909	16,339	16,780	17,233
Other	1,083	1,113	1,143	1,173	1,205	1,238
Planning & Development Permits	90,652	93,100	95,613	98,195	100,846	103,569
Road Funds (Class B&C)	95,545	98,125	100,775	103,495	106,290	109,160

¹² The Granite area currently makes up nine percent of the total unincorporated area served by MSD (970 Granite population to 11,052 unincorporated population). (<https://msd.utah.gov/182/Population>). The Granite area currently makes up one percent of the total MSD population (970 Granite population to 90,676 MSD population).

¹³ The online taxable sales amount was based on a peer community online sales per capita of approximately \$328.28 in 2025 and applied to the population of the Granite area. Due to disclosure rules, details of sales tax information cannot be disclosed.

¹⁴ 2025 local sales and use tax distribution

¹⁵ According to MSD, the total road miles in the Granite area is 4.6 miles. Total unincorporated road miles is 334, thus Granite road miles account for approximately 1.38% of total unincorporated county road miles.

¹⁶ Inflation was based on the 2025 CPI.



	Year 1	Year 2	Year 3	Year 4	Year 5	
	FY 2026	2027	2028	2029	2030	2031
Road Project Interest	8,007	8,223	8,445	8,673	8,907	9,148
Subtotal Revenues	455,336	467,630	480,256	493,223	506,540	520,216
SLVLESA	459,823	459,823	459,823	459,823	459,823	459,823
UFSA	625,917	625,917	625,917	625,917	625,917	625,917
Total Revenues	1,541,075	1,553,369	1,565,995	1,578,962	1,592,279	1,605,956

Projected Revenues Assuming Self-Funded

To calculate the estimated revenue if the proposed City self-funds and provides services internally or contracts them out individually we used the following methodology:

- No property tax was assumed since none is currently charged by the MSD in the area. However, this scenario assumes that levies for SLVLESA and UFSA would be removed and made available to the City for contracting for services.
- For Business License, Code Enforcement Fines, Justice Court Fines, Other, and Planning & Development we used the same amount that was allocated to Granite from MSD’s budget using population.
- For Sales Tax we assumed \$3m from taxable sales from point of sale and \$318,431 in online taxable sales.¹⁷
- Public Transit Local Tax, Liquor Franchise Tax, Telecomm Tax, Municipal Energy Tax, and Additional District Local Sales Tax are assumed new taxes. The summary of revenues shows the total revenues with and without the new taxes.
 - o Public Transit Local Tax and Additional District Local Sales Tax assumes a levy of 0.25 percent on approximately \$3m of taxable sales in the area.
 - o The Liquor Franchise Tax, Telecomm Tax, and Municipal Energy Tax revenues amounts were calculated based on Sandy City’s historic per capita revenues then applied to the population of the Granite area.
- Class C Road Funds were calculated assuming the same amount that was allocated to Granite from MSD’s budget using road miles.

TABLE 4.2 REVENUES ASSUMING SELF-FUNDED (NEW TAXES HIGHLIGHTED IN BLUE)

	Year 1	Year 2	Year 3	Year 4	Year 5	
Revenues	2026	2027	2028	2029	2030	2031
General Revenues						
Sales Tax	171,313	175,938	180,689	185,567	190,578	195,723

¹⁷ The online taxable sales amount was based on a peer community online sales per capita of approximately \$328.28 in 2025 and applied to the population of the Granite area. Due to disclosure rules, details of sales tax information cannot be disclosed.



		Year 1	Year 2	Year 3	Year 4	Year 5
Revenues	2026	2027	2028	2029	2030	2031
Public Transit Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Liquor Franchise Tax	961	987	1,014	1,041	1,069	1,098
Telecomm Tax	8,088	8,307	8,531	8,761	8,998	9,241
Municipal Energy Tax	389	399	410	421	432	444
Business License	6,164	6,330	6,501	6,677	6,857	7,042
Code Enforcement Fines	158	162	166	171	176	180
Justice Court Fines	6,965	7,153	7,346	7,544	7,748	7,957
Other	1,083	1,113	1,143	1,173	1,205	1,238
Planning & Development	90,652	93,100	95,613	98,195	100,846	103,569
Subtotal General Revenues	293,273	301,191	309,323	317,675	326,252	335,061
Road Revenues						
Additional District Local Sales Tax	7,500	7,703	7,910	8,124	8,343	8,569
Class C Road Funds	95,545	98,125	100,775	103,495	106,290	109,160
Subtotal Road Revenues	103,045	105,828	108,685	111,620	114,633	117,728
Subtotal Revenues	396,318	407,019	418,008	429,295	440,886	452,789
Property Taxes (UFSA)	459,823	459,823	459,823	459,823	459,823	459,823
Property Taxes (SLVLESA)	625,917	625,917	625,917	625,917	625,917	625,917
Total Revenues	1,482,058	1,492,758	1,503,748	1,515,034	1,526,625	1,538,529
Total Revenue (w/ new taxes)	1,482,058	1,492,758	1,503,748	1,515,034	1,526,625	1,538,529
Total Revenue (w/o new taxes)	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177

Projected Revenues Assuming Serviced by Sandy

Should the Granite area incorporate and then contract with Sandy City for all services, the revenues would be the same as those shown in the table above.

Projected Revenues if Granite Area is Annexed into Sandy City

As noted above, if the Granite area does not incorporate, it will be annexed into Sany City by no later than July 2027. To calculate the estimated revenue if the Granite area is annexed into Sandy City we used the following methodology:

- Charges for Services, Motor Vehicles Fees, and Sundry Revenues were generated by calculating a cost per capita for these line items in Sandy City’s FY2024 Budget and then applying this to the current population of the Granite area.
- Property Taxes were calculated using the taxable value of the Granite area (\$283,969,688) and applying Sandy City’s tax rate of 0.001049.
- For Sales Tax we used the same amount that was calculated for the scenario above if the Granite area were to incorporate.



- Public Transit Local Tax, Liquor Franchise Tax, Telecomm Tax, Municipal Energy Tax, and Additional District Local Sales Tax are assumed new taxes. These would be new taxes to the residents of Granite area which would automatically be imposed if annexed.
 - o Public Transit Local Tax and Additional District Local Sales Tax assumes a levy of 0.25 percent on approximately \$3m of taxable sales in the area.
 - o The Liquor Franchise Tax, Telecomm Tax, and Municipal Energy Tax revenues amounts were calculated based on Sandy City’s historic per capita revenues then applied to the population of the Granite area.
- Class C Road Funds were calculated assuming the same amount that was allocated to Granite from MSD’s budget using road miles.

TABLE 4.3 REVENUES ASSUMING ANNEXED INTO SANDY

		Year 1	Year 2	Year 3	Year 4	Year 5
Revenues	2026	2027	2028	2029	2030	2031
Program Revenues						
Charges for Services	252,410	259,225	266,224	273,412	280,794	288,376
General Revenues						
Property Taxes	292,336	292,336	292,336	292,336	292,336	292,336
Sales Taxes	171,313	175,938	180,689	185,567	190,578	195,723
Public Transit Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Liquor Franchise Tax	961	987	1,014	1,041	1,069	1,098
Telecomm Tax	8,088	8,307	8,531	8,761	8,998	9,241
Municipal Energy Tax	389	399	410	421	432	444
Additional District Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Motor Vehicle Fee	7,591	7,796	8,007	8,223	8,445	8,673
Class C Road Funds	95,545	98,125	100,775	103,495	106,290	109,160
Sundry Revenue	7,902	8,116	8,335	8,560	8,791	9,028
Total Revenue	851,536	866,634	882,141	898,065	914,420	931,216

Comparison of Revenue Scenarios

The table below compares the revenues for the various scenarios as follows. This summary excludes new tax revenues that could be charged upon incorporation.

- If the Granite area were to incorporate and still contract with MSD;
- If the Granite area were to incorporate, provide General government services internally and contract all other services individually;
- If the Granite area were to incorporate and contract with Sandy City to provide all services; and
- If the Granite area were to annex into Sandy City.



TABLE 4.4 COMPARISON OF REVENUES (WITHOUT NEW ALLOWABLE REVENUES)

Total Revenues	2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031
MSD Contract	1,541,075	1,553,369	1,565,995	1,578,962	1,592,279	1,605,956
Self-Funded	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Sandy Contract	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Sandy Annex	851,536	866,634	882,141	898,065	914,420	931,216

The Sandy Annexation scenario has the lowest revenue.

Total Revenues of MSD with Granite vs. without

The table below shows the current total revenues for MSD (assuming Granite is part of the district), the total revenues projected should the Granite area choose to incorporate and seek services elsewhere or annex into Sandy City, and the difference between the two scenarios. An inflation rate of 2.7 percent was used to project revenues in the future. It is expected that revenues would decrease by approximately \$455,336 or 0.93% in 2026 should the Granite area not participate in MSD.

TABLE 4.5 MSD REVENUES

MSD Revenues	FY 2026	2027	2028	2029	2030	2031
Including Granite	48,773,233	50,090,111	51,442,544	52,831,492	54,257,943	55,722,907
Excluding Granite	48,317,898	49,622,481	50,962,288	52,338,270	53,751,403	55,202,691
Difference	455,336	467,630	480,256	493,223	506,540	520,216



Chapter 5: Comparison of Revenues vs Expenditures

The tables below outline net tax revenues for the various scenarios. All scenarios are net positive except the Sandy City Annexation scenario. Those living in the Granite area would experience the smallest tax burden by annexing into Sandy as detailed in Table 5.6 Property Tax Burden Summary.

MSD Contract – Net Revenues

The table below represents net revenues should the Granite area incorporate and contract with MSD to provide all services.

TABLE 5.1 MSD NET REVENUES

		Year 1	Year 2	Year 3	Year 4	Year 5
	2026	2027	2028	2029	2030	2031
Revenues	1,541,075	1,553,369	1,565,995	1,578,962	1,592,279	1,605,956
Expenditures	1,260,439	1,369,471	1,329,421	1,365,316	1,402,179	1,440,038
Net Revenues	280,636	183,899	236,574	213,647	190,100	165,918
Net Revenue to Revenue Ratio	18%	12%	15%	14%	12%	10%

Self-Funded – Net Revenues

The table below represents net revenues should the Granite area incorporate, provide General government services internally and contract all other services individually.

TABLE 5.2 SELF-FUNDED NET REVENUES

		Year 1	Year 2	Year 3	Year 4	Year 5
Self-Funded	2026	2027	2028	2029	2030	2031
Revenues	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Expenditures	1,146,411	1,252,364	1,209,153	1,241,800	1,275,329	1,309,763
Net Revenues	318,708	222,998	276,729	254,886	232,453	209,414
Net Revenue to Revenue Ratio	22%	15%	19%	17%	15%	14%

Sandy Contract – Net Revenues

The table below represents net revenues should the Granite area incorporate and contract with Sandy City to provide all services.

TABLE 5.3 – SANDY CONTRACT – NET REVENUES

		Year 1	Year 2	Year 3	Year 4	Year 5
Sandy Contract	2026	2027	2028	2029	2030	2031
Revenues	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Expenditures	1,433,014	1,546,706	1,511,442	1,552,251	1,594,161	1,637,204
Net Revenues	32,105	(71,343)	(25,559)	(55,564)	(86,379)	(118,027)
Net Revenue to Revenue Ratio	2%	-5%	-2%	-4%	-6%	-8%



Sandy Annex – Net Revenues

The table below represents net revenues should the Granite area annex into Sandy City. It is important to note that the reason revenues in the Sandy annexation scenario are lower than the other scenarios is due to the lower tax burden that Granite residents would be subject to under the Sandy annexation scenario.

TABLE 5.4 – SANDY ANNEX – NET REVENUES

Sandy Annex	2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031
Revenues	851,536	866,634	882,141	898,065	914,420	931,216
Expenditures	1,084,625	1,113,910	1,143,985	1,174,873	1,206,595	1,239,173
Net Revenues	(233,089)	(247,275)	(261,845)	(276,808)	(292,175)	(307,956)
Net Revenue to Revenue Ratio	-27%	-29%	-30%	-31%	-32%	-33%

Difference in Revenues and Expenditures of MSD if Granite is excluded

The table below represents the change in MSD’s total expenditures and revenues if the Granite area no longer participates in the MSD. Expenditures would decrease more than revenues, leading to a positive net change of \$135,725 in the District’s total revenues in FY2026.

TABLE 5.5 COMPARISON OF NET REVENUES AND

	FY 2026	2027	2028	2029	2030	2031
Decrease in Expenditures	591,061	607,019	623,409	640,241	657,527	675,280
Decrease in Revenues	455,336	467,630	480,256	493,223	506,540	520,216
Total Net Change	135,725	139,389	143,153	147,018	150,987	155,064
% of total MSD Revenues (including Granite)	0.278%	0.278%	0.278%	0.278%	0.278%	0.278%

Property Tax Burden

Although not required by statute, this analysis includes a summary of the property tax burden under each scenario for those living in the Granite area. This is a meaningful measure of the financial impact of each option. The following table assumes the average taxable value of a home in the Granite area based upon parcel data from the County. The Sandy option provides the lowest tax burden.

TABLE 5.6 PROPERTY TAX BURDEN SUMMARY

	Tax Rate	Property Tax
MSD Contract (for police & fire)	0.0038960	\$ 5,176.46
Self-Funded (for police & fire)	0.0038960	5,176.46
Sandy Contract (for police & fire)	0.0038960	5,176.46
Sandy Annex	0.0010490	1,393.76
Average Home Value	\$1,328,661	

Chapter 6: Fiscal Impact on Other Areas

Utah Code 10-2a-205.5(3)(g): the fiscal impact that the community council area's incorporation will have on other municipalities and unincorporated areas served by the municipal services district, including any rate increase that may become necessary to maintain required coverage ratios for the municipal services district's debt if, after incorporation:

- *Utah Code 10-2a-205.5(3)(g)(i): the municipal service district continues to provide service to the community council area; or*
- *Utah Code 10-2a-205.5(3)(g)(ii): the community council area provides service directly or through contract with another service provider;*

This section discusses the impact to existing service providers if incorporation occurs. The MSD has said that should the Granite area incorporate, there would be no significant impact to the MSD and no rate increases would be required to maintain coverage ratios for the District's debt.

Chapter 7: Assets Required or No Longer Required

Utah Code 10-2a-205.5(3)(h): the physical and other assets that will be required by the municipal services district to provide, without interruption or diminution of service, the same or a similar service to the community council municipality upon incorporation;

Utah Code 10-2a-205.5(3)(i): the physical and other assets that will no longer be required by the municipal services district to continue to provide the current level of service to the remainder of the service area without the community council area if the community council area incorporates and provides services directly or through contract with another service provider;

Utah Code 10-2a-205.5(3)(j): the number and classification of municipal services district employees who will no longer be required to serve the remaining portions of the service area if a community council area provides service directly or through contract with another service provider upon incorporation, including the dollar amount of the wages, salaries, and benefits attributable to the employees and the estimated cost associated with termination of the employees if the community council municipality does not employ the employees;

Utah Code 10-2a-205.5(3)(k): if the community council municipality will provide service directly or through another service provider, the effects of maintaining as a base, for a period of three years, the existing schedule of pay and benefits for municipal services district employees who may be transferred to the employment of the community council municipality or to another service provider with which the community council municipality contracts for service; and

Utah Code 10-2a-205.5(3)(l): any other factor that the feasibility consultant considers relevant to the cost of providing municipal services as a result of a community council area's incorporation or the annexation of one or more unincorporated islands under Section 10-2-814.

Should the Granite area incorporate, the MSD will not need to provide physical or other assets to the municipality. In addition, the same physical or other assets currently maintained by the MSD will continue to be used and required by the remainder of the district, regardless if the municipality chooses to contract with MSD for services or seek them elsewhere. The MSD will be able to continue to provide the current level of

service to the remainder of the service area should the Granite area incorporate and choose to provide services internally or contract elsewhere. The number and classification of municipal services district employees will remain the same should the area incorporate and either contract for services with MSD or seek services elsewhere.

Chapter 8: Recommendation if Incorporation is Functionally and Financially Feasible

Utah Code 10-2a-205.5(5)(a) A feasibility consultant shall prepare a written report of the results of the feasibility study.

Utah Code 10-2a-205.5(5)(b) A report under Subsection (5)(a) shall:

- i. contain a recommendation as to whether the proposed incorporation of the community council area is functionally and financially feasible for the community council area;*
- ii. include any conditions the feasibility consultant determines are required to be satisfied to make the incorporation functionally and financially feasible; and*
- iii. compare the costs of incorporation to the costs of the unincorporated islands within the community council area being annexed under Section 10-2-814*

The recommendation is that the proposed incorporation of the community council area is both functionally and financially feasible. Revenues outpace expenditures for the scenarios where the Granite area incorporates. One critical assumption of the analysis is that it was assumed that road projects and maintenance costs are estimated based upon percentage of MSD budget. Actual expenditures for roads might be more or less than this. An engineering evaluation would be required to accurately analyze the road needs.

The option of annexing into Sandy would reduce costs to property owners in the Granite area. This assumption is based upon leaving SLVLESA and UFA and removing their respective tax levies in exchange for Sandy City's property tax levy. Small sales tax levies would also apply if the area was annexed into Sandy which would result in new taxes. However, those are relatively minor in comparison to the reduction in property tax levies. Water service cost provided by Sandy would also decrease as the City charges 30%-50% more for water service outside its limits.



Appendix - Calculations

Demographics		Granite CC
Current Population		970
Households		347
Square Miles		0.76
Population per Square Mile		1,276

Source: ESRI (2025, 2030), Esri-U.S. BLS (2025), ACS (2019-2023)

Total Taxable Value	\$	513,977,710
Taxable value per capita		529,874

AAGR 2010-2020	1.03%
2027	980
2028	990
2029	1,000
2030	1,011
2031	1,021
2032	1,032
2033	1,042
2034	1,053
2035	1,064

Median Household Income		Granite CC
Median Household Income		204,789
Persons per Household		2.82

Source: ESRI (2025, 2030), Esri-U.S. BLS (2025), ACS (2019-2023)

Taxable Value in Study Area

Community	Taxable Value	Population	Taxable Value per Capita
Granite Area	\$ 278,680,558	970	287,300

9% Granite as a percentage of unincorporated county
 1% Granite as a percentage of MSD

[Granite CDP, Utah - Census Bureau Profile](#)

Use map from scope, request for feasibility study

Sandy Growth Rate	Population
	2010 87,461
	2020 96,904
Growth Rate	1.03%

<https://www.census.gov/quickfacts/fact/table/sandycityutah/POP010220>

Sandy Population Projections

2021	97,903
2022	98,912
2023	99,931
2024	100,961

Growth assumptions:

Annual Inflation (CPI 2025)	2.70%
Annual Population Growth	0.00%
Total annual growth	2.70%

Unincorporated Salt Lake County (2025)

11,052 <https://msd.utah.gov/182/Population>

Total MSD

90,676

MSD Cost Allocation - FY2025

Granite Population (% of Unincorporated)	Granite road miles (% of Unincorporated)	Granite Pop (% of MSD)
9%	1%	1%

Assumptions	2025
Annual Inflation (CF)	2.70%
Annual Pop Growth	0.00%
Total	2.70%

Granite Allocation of MSD

Revenues Summarized	Total Granite Portion (FY 2025)	Year 1	Year 2	Year 3	Year 4	Year 5	
		FY 2026	2027	2028	2029	2030	2031
Sales Tax	446,004	171,313	175,938	180,689	185,567	190,578	195,723
SB 136 Sales Tax (additional local tax)	44,980	46,194	47,442	48,722	50,038	51,389	52,776
Cable Franchise Fees	7,609	7,815	8,026	8,242	8,465	8,693	8,928
Business License	6,002	6,164	6,330	6,501	6,677	6,857	7,042
Grants	2,964	3,044	3,126	3,210	3,297	3,386	3,478
Code Enforcement Fines	154	158	162	166	171	176	180
Justice Court Fines	6,781	6,965	7,153	7,346	7,544	7,748	7,957
Parking	3,225	3,313	3,402	3,494	3,588	3,685	3,785
Interest	14,687	15,084	15,491	15,909	16,339	16,780	17,233
Other	1,055	1,083	1,113	1,143	1,173	1,205	1,238
Planning & Development Permits	88,269	90,652	93,100	95,613	98,195	100,846	103,569
Road Funds (Class B&C)	93,034	95,545	98,125	100,775	103,495	106,290	109,160
Road Project Interest	7,796	8,007	8,223	8,445	8,673	8,907	9,148
Subtotal Revenues	722,560	455,336	467,630	480,256	493,223	506,540	520,216
SLVLESA	459,823	459,823	459,823	459,823	459,823	459,823	459,823
UFSA	625,917	625,917	625,917	625,917	625,917	625,917	625,917
Total Revenues	1,808,299	1,541,075	1,553,369	1,565,995	1,578,962	1,592,279	1,605,956
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Expenditures Summarized	Total Granite Portion (FY 2025)	Year 1	Year 2	Year 3	Year 4	Year 5	
		FY 2026	2027	2028	2029	2030	2031
Administration	148,603	152,615	156,736	160,968	165,314	169,777	174,361
Startup Costs			75,000				
Animal	11,682	11,997	12,321	12,654	12,996	13,347	13,707
Parks	8,684	8,919	9,160	9,407	9,661	9,922	10,190
Other	33,206	34,103	35,024	35,969	36,940	37,938	38,962
Planning & Development	212,123	217,850	223,732	229,773	235,977	242,348	248,891
Road Maintenance	95,191	97,761	100,401	103,112	105,896	108,755	111,691
Road Projects	66,033	67,815	69,646	71,527	73,458	75,441	77,478
Subtotal Expenditures	575,521	591,061	602,019	623,409	640,241	657,527	675,280
Police Services	279,750	287,303	295,061	303,027	311,209	319,612	328,241
Fire Services	372,030	382,075	392,391	402,985	413,866	425,040	436,517
Total Expenditures	1,227,302	1,260,439	1,369,471	1,329,421	1,365,316	1,402,179	1,440,038

	FY 2026	Year 1	Year 2	Year 3	Year 4	Year 5	
		2027	2028	2029	2030	2031	
Revenues	1,808,299	1,541,075	1,553,369	1,565,995	1,578,962	1,592,279	1,605,956
Expenditures	1,227,302	1,260,439	1,369,471	1,329,421	1,365,316	1,402,179	1,440,038
Net Revenues	580,997	280,636	183,899	236,574	213,647	190,100	165,918
Net Revenue to Revenue Ratio	32%	18%	12%	15%	14%	12%	10%

Sandy City 2024 Financials

Assumptions	2025
Annual Inflation (CPI 2025)	2.70%
Annual Pop Growth	0.00%
Total	2.70%

Sandy City Population (2024)	100,961	102,001.21	103,052.39
Granite Population (2026)	970		

Revenues	Government Type Activit	Business Type Activities	Total 2024	2024 (per capita)	2025 (per capita)	2026 (per capita)	2026 per capita with markup
Program Revenues							
Charges for Services	24,908,445		24,908,445	247	253	260	
Operating Grants & Contributions	9,128,606	478,054	9,606,660	95	98	100	
Capital Grants and Contributions		1,580,277	1,580,277	16	16	17	
General Revenues							
Property Taxes	14,051,175	382,459	14,433,634	143	147	151	
Sales Taxes	32,537,190	-	32,537,190	322	331	340	
Franchise Taxes	8,336,810	-	8,336,810	83	85	87	
Motor Vehicle Fee	728,105	21,013	749,118	7	8	8	
Transient Room Taxes	4,919,152	-	4,919,152	49	50	51	
Interest Income (Loss)	8,395,489	930,651	9,326,140	92	95	97	
Cell Tower Fees	1,246,985	30,944	1,277,929	13	13	13	
Building Rental	1,829,159	-	1,829,159	18	19	19	
Sundry Revenue	779,824	-	779,824	8	8	8	
Total Revenue	106,860,940	3,423,398	110,284,338	1,092	1,122	1,152	-
Road Funds							
	2026	2026 per capita					
State Road Funds	4,286,000	41.59049633					

Expenses							
Governmental							
General Government	11,936,177	-	11,936,177	118	121	125	156
Police and Animal Services	27,606,427	-	27,606,427	273	281	288	361
Fire	36,712,841	-	36,712,841	364	373	384	479
Public Works	13,219,958	-	13,219,958	131	134	138	173
Parks and Cemetery	19,577,042	-	19,577,042	194	199	205	256
Community Development	4,048,918	-	4,048,918	40	41	42	53
Economic Development	2,681,451	-	2,681,451	27	27	28	35
Recreation and Cultural Events	5,450,437	-	5,450,437	54	55	57	71
Street Lighting	1,330,494	-	1,330,494	13	14	14	17
Storm Water Utility	4,046,764	-	4,046,764	40	41	42	53
Inerest on Long-Term Debt	2,689,461	-	2,689,461	27	27	28	35
Business Type							
Alta Canyon Sports Center	-	2,008,185	2,008,185	20	20	21	26
Water	-	24,313,679	24,313,679	241	247	254	318
Waste	-	6,875,440	6,875,440	68	70	72	90
Golf Course	-	2,158,522	2,158,522	21	22	23	28
Total Expenses	129,299,970	35,355,826	164,655,796	1,631	1,675	1,720	2,150
Net Increase (decrease)			(54,371,458)	(539)	(553)	(568)	(2,150)

Property tax rate 0.001049 Impact on Average Home Tax Impact
 Market Value 1,328,660.56
 Taxable Value 730,763.31 766.57

Annexed into Sandy		Year 1	Year 2	Year 3	Year 4	Year 5
Revenues	2026	2027	2028	2029	2030	2031
Program Revenues						
Charges for Services	252,410	259,225	266,224	273,412	280,794	288,376
General Revenues						
Property Taxes	292,336	292,336	292,336	292,336	292,336	292,336
Sales Taxes	171,313	175,938	180,689	185,567	190,578	195,723
Public Transit Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Liquor Franchise Tax	961	987	1,014	1,041	1,069	1,098
Telecomm Tax	8,088	8,307	8,531	8,761	8,998	9,241
Municipal Energy Tax	389	399	410	421	432	444
Additional District Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Motor Vehicle Fee	7,591	7,796	8,007	8,223	8,445	8,673
Class C Road Funds	95,545	98,125	100,775	103,495	106,290	109,160
Sundry Revenue	7,902	8,116	8,335	8,560	8,791	9,028
Total Revenue	851,536	866,634	882,141	898,065	914,420	931,216

		Year 1	Year 2	Year 3	Year 4	Year 5
Expenditures	2026	2027	2028	2029	2030	2031
Governmental						
General Government	120,955	124,221	127,575	131,020	134,557	138,190
Police and Animal Services	279,750	287,303	295,061	303,027	311,209	319,612
Fire	372,030	382,075	392,391	402,985	413,866	425,040
Public Works	133,965	137,582	141,296	145,111	149,029	153,053
Community Development	41,030	42,138	43,275	44,444	45,644	46,876
Economic Development	27,173	27,906	28,660	29,433	30,228	31,044
Recreation and Cultural Events	55,232	56,723	58,255	59,828	61,443	63,102
Street Lighting	13,483	13,847	14,220	14,604	14,999	15,404
Storm Water Utility	41,008	42,115	43,252	44,420	45,619	46,851
Total Expenditures	1,084,625	1,113,910	1,143,985	1,174,873	1,206,595	1,239,173
Net Increase (decrease)	(233,089)	(247,275)	(261,845)	(276,808)	(292,175)	(307,956)
	-27.37%	-28.53%	-29.68%	-30.82%	-31.95%	-33.07%

		Year 1	Year 2	Year 3	Year 4	Year 5
	2026	2027	2028	2029	2030	2031
Revenues	851,536	866,634	882,141	898,065	914,420	931,216
Expenditures	1,084,625	1,113,910	1,143,985	1,174,873	1,206,595	1,239,173
Net Revenues	(233,089)	(247,275)	(261,845)	(276,808)	(292,175)	(307,956)
Net Revenue to Revenue Ratio	-27%	-29%	-30%	-31%	-32%	-33%

Property tax rate 0.003896 Impact on Average Home Tax Impact
 Market Value 1,328,660.56
 Taxable Value 730,763.31 2,847.05

Granite Self Funded						
	Year 1	Year 2	Year 3	Year 4	Year 5	
Revenues	2026	2027	2028	2029	2030	2031
General Revenues						
Property Taxes						
Sales Tax	171,313	175,938	180,689	185,567	190,578	195,723
Public Transit Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Liquor Franchise Tax	961	987	1,014	1,041	1,069	1,098
Telecomm Tax	8,088	8,307	8,531	8,761	8,998	9,241
Municipal Energy Tax	389	399	410	421	432	444
Business License	6,164	6,330	6,501	6,677	6,857	7,042
Code Enforcement Fines	158	162	166	171	176	180
Justice Court Fines	6,965	7,153	7,346	7,544	7,748	7,957
Other	1,083	1,113	1,143	1,173	1,205	1,238
Planning & Development	90,652	93,100	95,613	98,195	100,846	103,569
Subtotal General Revenues	293,273	301,191	309,323	317,675	326,252	335,061
Road Revenues						
Additional District Local Sales Tax	7,500	7,703	7,910	8,124	8,343	8,569
Class C Road Funds	95,545	98,125	100,775	103,495	106,290	109,160
Subtotal Road Revenues	103,045	105,828	108,685	111,620	114,633	117,728
Subtotal Revenues	396,318	407,019	418,008	429,295	440,886	452,789
Property Taxes (UFSA)	459,823	459,823	459,823	459,823	459,823	459,823
Property Taxes (SLVLESA)	625,917	625,917	625,917	625,917	625,917	625,917
Total Revenues	1,482,058	1,492,758	1,503,748	1,515,034	1,526,625	1,538,529
Total Revenue (w/ new taxes)	1,482,058	1,492,758	1,503,748	1,515,034	1,526,625	1,538,529
Total Revenue (w/o new taxes)	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177

Expenditures						
	Year 1	Year 2	Year 3	Year 4	Year 5	
Expenditures	2026	2027	2028	2029	2030	2031
Governmental						
General Government	152,615	156,736	160,968	165,314	169,777	174,361
Startup Costs		75,000				
Animal Services	11,997	12,321	12,654	12,996	13,347	13,707
Community Development	41,030	42,138	43,275	44,444	45,644	46,876
Economic Development	27,173	27,906	28,660	29,433	30,228	31,044
Recreation and Cultural Events	55,232	56,723	58,255	59,828	61,443	63,102
Storm Water Utility	41,008	42,115	43,252	44,420	45,619	46,851
Subtotal Governmental Expenditure	329,055	412,939	347,064	356,434	366,058	375,942
Road Expenditures						
Road Projects	67,815	69,646	71,527	73,458	75,441	77,478
Road Maintenance	97,761	100,401	103,112	105,896	108,755	111,691
Subtotal Roadway Expenditures	165,577	170,047	174,638	179,354	184,196	189,169
Subtotal Expenditures	494,631	582,986	521,702	535,788	550,254	565,111
Police Services	279,750	287,303	295,061	303,027	311,209	319,612
Fire Services	372,030	382,075	392,391	402,985	413,866	425,040
Total Expenditures	1,146,411	1,252,364	1,209,153	1,241,800	1,275,329	1,309,763

Net Increase (decrease) General	(35,782)	(111,748)	(37,740)	(38,759)	(39,806)	(40,880)
Net Increase (decrease) Roadway	(62,531)	(64,219)	(65,953)	(67,734)	(69,563)	(71,441)
Total Increase (decrease)	(98,313)	(175,967)	(103,694)	(106,493)	(109,369)	(112,322)
Revenue/Expenditure Ratio	-7%	-12%	-7%	-7%	-7%	-7%

new taxes
 No transient room in the area

	Year 1	Year 2	Year 3	Year 4	Year 5	
	2026	2027	2028	2029	2030	2031
Revenues	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Expenditures	1,146,411	1,252,364	1,209,153	1,241,800	1,275,329	1,309,763
Net Revenues	318,708	222,998	276,729	254,886	232,453	209,414
Net Revenue to Revenue Ratio	22%	15%	19%	17%	15%	14%

	Tax Rate	Property Tax
MSD Contract	0.0038960	\$ 5,176.46
Self-Funded	0.0038960	5,176.46
Sandy Contract	0.0038960	5,176.46
Sandy Annex	0.0010490	1,393.76
Average Home Value		1,328,661

Property tax rate 0.003896 Impact on Average Home Tax Impact
 Market Value 1,328,660.56
 Taxable Value 730,763.31 2,847.05

Granite City (Contract with Sandy)

	Year 1	Year 2	Year 3	Year 4	Year 5	
Revenues	2026	2027	2028	2029	2030	2031
General Revenues						
Property Taxes						
Sales Tax	171,313	175,938	180,689	185,567	190,578	195,723
Public Transit Local Tax	7,500	7,703	7,910	8,124	8,343	8,569
Liquor Franchise Tax	961	987	1,014	1,041	1,069	1,098
Telecomm Tax	8,088	8,307	8,531	8,761	8,998	9,241
Municipal Energy Tax	389	399	410	421	432	444
Business License	6,164	6,330	6,501	6,677	6,857	7,042
Code Enforcement Fines	158	162	166	171	176	180
Justice Court Fines	6,965	7,153	7,346	7,544	7,748	7,957
Other	1,083	1,113	1,143	1,173	1,205	1,238
Planning & Development	90,652	93,100	95,613	98,195	100,846	103,569
Subtotal Revenues	293,273	301,191	309,323	317,675	326,252	335,061
Road Revenues						
Additional District Local Sales Tax	7,500	7,703	7,910	8,124	8,343	8,569
Class C Road Funds	95,545	98,125	100,775	103,495	106,290	109,160
Subtotal Road Revenues	103,045	105,828	108,685	111,620	114,633	117,728
Subtotal Revenues	396,318	407,019	418,008	429,295	440,886	452,789
Property Taxes (UFSA)	459,823	459,823	459,823	459,823	459,823	459,823
Property Taxes (SLVLESA)	625,917	625,917	625,917	625,917	625,917	625,917
Total Revenue	1,482,058	1,492,758	1,503,748	1,515,034	1,526,625	1,538,529

	Year 1	Year 2	Year 3	Year 4	Year 5	
Expenditures	2026	2027	2028	2029	2030	2031
Governmental						
General Government	190,769	195,920	201,209	206,642	212,221	217,951
Startup Costs		75,000				
Animal Services	14,997	15,402	15,817	16,245	16,683	17,134
Community Development	51,287	52,672	54,094	55,555	57,055	58,595
Economic Development	33,966	34,883	35,825	36,792	37,785	38,805
Recreation and Cultural Events	69,040	70,904	72,819	74,785	76,804	78,878
Storm Water Utility	51,260	52,644	54,065	55,525	57,024	58,564
Subtotal Expenditures	411,318	497,424	433,829	445,543	457,572	469,927
Road Expenditures						
Road Projects	84,769	87,058	89,409	91,823	94,302	96,848
Road Maintenance	122,201	125,501	128,889	132,369	135,943	139,614
Subtotal Roadway Expenditures	206,971	212,559	218,298	224,192	230,245	236,462
Subtotal Expenditures	618,289	709,983	652,127	669,735	687,818	706,389
Police Services	349,688	359,129	368,826	378,784	389,011	399,514
Fire Services	465,038	477,594	490,489	503,732	517,333	531,301
Total Expenditures	1,433,014	1,546,706	1,511,442	1,552,251	1,594,161	1,637,204

Net Increase (decrease) General	(118,046)	(196,233)	(124,506)	(127,868)	(131,320)	(134,866)
Net Increase (decrease) Roadway	(103,925)	(106,731)	(109,613)	(112,572)	(115,612)	(118,733)
Total Increase (decrease)	(221,971)	(302,964)	(234,119)	(240,440)	(246,932)	(253,599)
	-15%	-20%	-16%	-16%	-16%	-16%

	Year 1	Year 2	Year 3	Year 4	Year 5	
	2026	2027	2028	2029	2030	2031
Revenues	1,465,119	1,475,363	1,485,883	1,496,686	1,507,782	1,519,177
Expenditures	1,433,014	1,546,706	1,511,442	1,552,251	1,594,161	1,637,204
Net Revenues	32,105	(71,343)	(25,559)	(55,564)	(86,379)	(118,027)
Net Revenue to Revenue Ratio	2%	-5%	-2%	-4%	-6%	-8%

Franchise Tax

Granite

Sandy City	2020	2025	Revenue per Pop
Population	96,904	96,904	
Franchise Taxes			
Liquor	\$ 96,032		\$ 0.99
Telecomm	\$ 808,044		\$ 8.34
Municipal Energy	\$ 38,819		\$ 0.40
Sales Taxes			
Transient Room Tax (county wide)	\$ 269,529		\$ 2.78
Public Transit Local Tax		\$ 522,424	\$ 5.39
Additional District Local Tax (0.25 cent)	\$ 2,137,765		\$ 22.06

Assumptions	2025
Annual Inflation (C)	2.70%
Annual Population	0.00%
	2.70%

Granite Population	970	980	990	1,000	1,011	1,021	1,032	1,042	1,053	1,064	1,075
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Franchise Taxes	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Liquor Franchise Tax	\$ 961.27	987.22	1,013.88	1,041.25	1,069.36	1,098.24	1,127.89	1,158.34	1,189.62	1,221.74	1,254.72
3.5% Telecomm Tax	\$ 8,088.45	8,306.84	8,531.12	8,761.46	8,998.02	9,240.97	9,490.47	9,746.72	10,009.88	10,280.15	10,557.71
6% Municipal Energy Tax	\$ 388.58	399.07	409.84	420.91	432.27	443.94	455.93	468.24	480.88	493.87	507.20
Total	\$ 9,438.29	9,693.13	9,954.84	10,223.62	10,499.66	10,783.15	11,074.29	11,373.30	11,680.38	11,995.75	12,319.64

Sales Taxes	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
no sales Transient Room Tax (county wide)		-	-	-	-	-	-	-	-	-	-
0.25% Public Transit Local Tax	\$ 7,500.00	7,702.50	7,910.47	8,124.05	8,343.40	8,568.67	8,800.03	9,037.63	9,281.64	9,532.25	9,789.62
0.25% Additional District Local Tax	\$ 7,500.00	7,702.50	7,910.47	8,124.05	8,343.40	8,568.67	8,800.03	9,037.63	9,281.64	9,532.25	9,789.62
Total	\$ 15,000.00	\$ 15,405.00	\$ 15,820.94	\$ 16,248.10	\$ 16,686.80	\$ 17,137.34	\$ 17,600.05	\$ 18,075.25	\$ 18,563.28	\$ 19,064.49	\$ 19,579.23

Taxable Sales	3,000,000	Point of Sale - Restaurant
Online Taxable Sales	318,431	
Total Taxable Sales	3,318,431	
Point of Sales @ 0.50%	16,592.16	
Population Portion	154,720.67	
Total Estimated Sales Tax	171,312.82	

Online Sales per capita (peer community)

	2019	2020	2021	2022	2023	2024	2025
2.70%	279.78	287.34	295.10	303.06	311.25	319.65	328.28
Granite Pop 970.00							
Estimated Online Sales	271,389	278,717	286,242	293,971	301,908	310,060	318,431

Granite Parcel Breakdown

ORDER	PARCEL_ID	LAND VALUE	BUILDING VALUE	TOTAL MARKET	Acres
1	2.8153E+13	389200	393800	783000	
2	2.8153E+13	421200	40400	461600	
3	2.8153E+13	410100	435900	846000	
4	2.8153E+13	406000	371100	777100	
5	2.8153E+13	406000	565400	971400	
6	2.8153E+13	332000	354300	686300	
7	2.8153E+13	323400	609600	933000	
8	2.8153E+13	293200	333300	626500	
9	2.8153E+13	617790	1013300	1631090	
10	2.8153E+13	382400	1281700	1664100	
11	2.8153E+13	481090	641200	1122290	
12	2.8153E+13	486990	1227000	1713990	
13	2.8153E+13	869490	842600	1712090	
14	2.81533E+13	351400	376000	727400	
15	2.81533E+13	367000	702700	1069700	
16	2.81533E+13	365200	675100	1040300	
17	2.81533E+13	372600	547600	920200	
18	2.81533E+13	368900	596500	965400	
19	2.81533E+13	368900	555900	924800	
20	2.81533E+13	363600	592900	956500	
21	2.81533E+13	330300	516100	846400	
22	2.81533E+13	327300	510200	837500	
23	2.81533E+13	346900	665600	1012500	
24	2.81533E+13	312300	373300	685600	
25	2.81533E+13	367200	381800	749000	
26	2.81533E+13	363800	1087900	1451700	
27	2.81533E+13	331200	1014800	1346000	
28	2.8154E+13	335500	646700	982200	
29	2.8154E+13	335500	522300	857800	
30	2.8154E+13	353200	879100	1232300	
31	2.8154E+13	369000	502800	871800	
32	2.8154E+13	311100	374000	685100	
33	2.8154E+13	323500	429200	752700	
34	2.8154E+13	323500	721500	1045000	
35	2.8154E+13	868600	198690	1067290	
36	2.81533E+13	327500	432900	760400	
37	2.81533E+13	365200	835400	1200600	
38	2.81533E+13	384900	784400	1169300	
39	2.81533E+13	353400	597700	951100	
40	2.81533E+13	332300	527900	860200	
41	2.81533E+13	384900	509500	894400	
42	2.81533E+13	369100	999800	1368900	
43	2.81533E+13	347000	621800	968800	
44	2.8154E+13	332300	478500	810800	
45	2.8154E+13	332300	500500	832800	
46	2.8154E+13	332300	409500	741800	
47	2.8154E+13	332300	524700	857000	
48	2.8154E+13	329500	421000	750500	
49	2.8154E+13	327500	507300	834800	
50	2.8154E+13	365200	583400	948600	
51	2.8154E+13				SPLIT FOR 2025
52	2.8154E+13	377500	760600	1138100	
53	2.8154E+13	366800	463300	830100	
54	2.8154E+13	314900	989000	1303900	
55	2.8154E+13	424300	349100	773400	
56	2.8154E+13	367000	762500	1129500	
57	2.8154E+13	462500	1026400	1488900	
58	2.8154E+13	41200	22600	63800	
59	2.8154E+13	357200	602400	959600	
60	2.8154E+13	338700	514200	852900	
61	2.8154E+13	332300	482600	814900	
62	2.8154E+13	340800	1057600	1398400	
63	2.8154E+13	347000	1143500	1490500	
64	2.8154E+13	353300	699300	1052600	
65	2.8154E+13	372600	691800	1064400	
66	2.8154E+13	338700	560100	898800	
67	2.8154E+13	392000	571800	963800	
68	2.8154E+13	335400	446800	782200	
69	2.8154E+13	337200	537800	875000	
72	2.8154E+13	304900	606700	911600	
73	2.8154E+13	303500	488100	791600	
74	2.8154E+13	301800	406900	708700	
75	2.8154E+13	325900	338200	664100	
76	2.8154E+13	328700	334800	663500	
77	2.8154E+13	333600	475600	809200	
78	2.8154E+13	327300	425900	753200	
79	2.81543E+13	482690	855000	1337690	
80	2.81543E+13	551690	264400	816090	
81	2.81543E+13	23900	0	23900	
82	2.81543E+13	613990	119500	733490	
83	2.81433E+13	2636690	906190	3542880	
84	2.81433E+13	531700	0	531700	
85	2.81433E+13	559700	0	559700	
86	2.81433E+13	564100	1858490	2422590	
87	2.81433E+13	590800	18100	608900	
88	2.81433E+13	768900	2278890	3047790	
89	2.81433E+13	1277690	281400	1559090	
90	2.81433E+13	539200	1050900	1590100	
91	2.8144E+13	913690	2466200	3379890	
92	2.8144E+13	542800	279100	821900	
93	2.8144E+13	41900	2800	44700	

94	2.8144E+13	997400	59200	1056600	
95	2.8144E+13	258400	12900	271300	
96	2.8144E+13	674890	2449500	3124390	
97	2.8144E+13	576300	898000	1474300	
98	2.8144E+13	702500	0	702500	0
99	2.8144E+13	214800	300	215100	
100	2.8144E+13	291200	6500	297700	
101	2.8144E+13	906400	5000	911400	
102	2.8144E+13	149200	0	149200	0.409
103	2.8144E+13	539200	0	539200	0.98
104	2.8144E+13	542690	844600	1387290	
105	2.81433E+13	1901990	624290	2526280	
106	2.81418E+13	2362690	351800	2714490	
107	2.81418E+13	1518090	154500	1672590	
108	2.81418E+13	1099590	2909200	4008790	
109	2.81418E+13	1018190	871500	1889690	
110	2.81418E+13	667800	0	667800	1.5
111	2.81418E+13	597100	0	597100	1.5
112	2.81418E+13	2454990	1312290	3767280	
113	2.81415E+13	2108290	1518000	3626290	
114	2.81418E+13	1119390	1179200	2298590	
115	2.81418E+13	519000	161800	680800	
116	2.81418E+13	970290	280700	1250990	
117	2.81413E+13	1313990	0	1313990	2.287
118	2.81413E+13	534200	324800	859000	
119	2.81413E+13	1557090	595700	2152790	
120	2.81413E+13	534200	599200	1133400	
121	2.81413E+13	534400	601500	1135900	
122	2.81413E+13	547000	941200	1488200	
123	2.81413E+13	536300	631700	1168000	
124	2.81413E+13	1042990	586700	1629690	
125	2.81413E+13	427400	880000	1307400	
126	2.81413E+13	427400	1054500	1481900	
127	2.81413E+13	427400	1091200	1518600	
128	2.81413E+13	534200	823800	1358000	
129	2.81413E+13	519000	326100	845100	
130	2.81413E+13	524100	400500	924600	
131	2.81413E+13	524100	308900	833000	
132	2.81413E+13	548500	984000	1532500	
133	2.81413E+13	534600	389600	924200	
134	2.81418E+13	515300	229800	745100	
135	2.81418E+13	515300	438300	953600	
136	2.81413E+13	299400	429800	729200	
137	2.81413E+13	296400	690400	986800	
138	2.81413E+13	311200	497200	808400	
139	2.81413E+13	420590	854500	1275090	
140	2.81413E+13	306800	554300	861100	
141	2.81413E+13	321300	572000	893300	
142	2.81413E+13	606090	121900	727990	
143	2.81413E+13	573790	349500	923290	
144	2.81413E+13	474600	104900	579500	
145	2.81413E+13	58200	33900	92100	
146	2.81413E+13	499200	129200	628400	
147	2.81413E+13				SPLIT FOR 2025
148	2.81413E+13	657100	1078900	1736000	
149	2.81413E+13	39990	0	39990	0.11
150	2.81413E+13	523400	508300	1031700	
151	2.81413E+13	69200	0	69200	0.19
152	2.81138E+13	516200	79700	595900	
153	2.81138E+13	521600	191900	713500	
154	2.81138E+13	400390	0	400390	0
155	2.81138E+13	321300	558500	879800	
156	2.81138E+13	347800	624000	971800	
157	2.81138E+13	337900	535900	873800	
158	2.81138E+13	268100	543200	811300	
159	2.81141E+13	448300	226600	674900	
160	2.81141E+13	437600	200200	637800	
161	2.81141E+13	499900	258800	758700	
162	2.81133E+13	1744100	4269990	6014090	
163	2.81133E+13	125800	0	125800	0.56
164	2.81133E+13	197800	0	197800	0.41
165	2.81133E+13	782590	161200	943790	
166	2.81133E+13	391700	70400	462100	
167	2.81133E+13	492400	430800	923200	
168	2.81133E+13	208790	61300	270090	
169	2.81133E+13	473200	289500	762700	
170	2.81133E+13	469200	171700	640900	
171	2.81133E+13	560500	265200	825700	
172	2.81133E+13	694690	1202200	1896890	
173	2.8113E+13	516200	153600	669800	
174	2.8113E+13	512400	153200	665600	
175	2.8113E+13	554100	315200	869300	
176	2.8113E+13	29600	0	29600	0.07
177	2.8113E+13	504100	135500	639600	
178	2.8113E+13	1467890	509100	1976990	
179	2.8113E+13	702090	558600	1260690	
180	2.8113E+13	512400	191000	703400	
181	2.8113E+13	559700	351300	911000	
182	2.81043E+13	8900	0	8900	0.04
183	2.81043E+13	915790	185400	1101190	
184	2.81043E+13	500	0	500	0.15
185	2.81043E+13	555100	1136100	1691200	
186	2.81043E+13	554100	412400	966500	

187	2.81043E+13	553600	2025400	2579000
188	2.81043E+13	560290	407500	967790
189	2.81043E+13	572990	970100	1543090
190	2.81043E+13	1273300	3401000	4674300
191	2.81043E+13	487200	487200	974400
192	2.81043E+13	1338790	417000	1755790
193	2.81043E+13	1178490	5175200	6353690
194	2.81135E+13	618490	1466500	2084990
195	2.81135E+13	567890	1630300	2198190
196	2.81135E+13	676400	5700	682100
197	2.81135E+13	567890	2214300	2782190
198	2.81048E+13	98300	0	98300
199	2.81135E+13	545990	2368900	2914890
200	2.81135E+13	596600	1297000	1893600
201	2.81135E+13	575190	1113000	1688190
202	2.81135E+13	691590	520700	1212290
203	2.81048E+13	568590	1095700	1664290
204	2.81048E+13	559700	1179300	1739000
205	2.81048E+13	564090	1299800	1863890
206	2.81048E+13	559700	957700	1517400
207	2.81048E+13	559700	962400	1522100
208	2.81048E+13	608690	851300	1459990
209	2.81048E+13	786690	728200	1514890
210	2.81048E+13	568590	1581300	2149890
211	2.81048E+13	831290	1627100	2458390
212	2.81048E+13	595300	49800	645100
213	2.81048E+13	964790	1295900	2260690
214	2.81048E+13	559700	687100	1246800
215	2.81048E+13	751090	5402500	6153590
216	2.81048E+13	902500	0	902500
217	2.81048E+13	559700	1443500	2003200
218	2.81523E+13	808990	2156800	2965790
219	2.81523E+13	1343190	380200	1723390
220	2.81523E+13	559700	0	559700
221	2.81523E+13	768890	3372000	4140890
222	2.81523E+13	564090	1711200	2275290
223	2.81523E+13	840190	2215800	3055990
224	2.81523E+13	559700	1084400	1644100
225	2.81523E+13	793390	5991500	6784890
226	2.81523E+13	561890	1595500	2157390
227	2.81523E+13	564090	1819800	2383890
228	2.81523E+13	844590	1412700	2257290
229	2.81523E+13	596590	1551000	2147590
230	2.81023E+13	343600	147900	491500
231	2.81023E+13	434890	697300	1132190
232	2.81023E+13	236900	298200	535100
233	2.81023E+13	334700	549900	884600
234	2.8111E+13	586900	330900	917800
235	2.8111E+13	367900	185900	553800
236	2.8111E+13	373600	269000	642600
237	2.8111E+13	522100	242500	764600
238	2.8111E+13	533000	1086000	1619000
239	2.8111E+13	398500	292000	690500
240	2.8111E+13	423000	304000	727000
241	2.8111E+13	413800	225600	639400
242	2.8111E+13	428400	314300	742700
243	2.8111E+13	377100	506800	883900
244	2.8111E+13	369700	389700	759400
245	2.8111E+13	369700	203600	573300
246	2.8111E+13	369700	219100	588800
247	2.8111E+13	473200	255200	728400
248	2.8111E+13	496900	204600	701500
249	2.8111E+13	453300	720400	1173700
250	2.8111E+13	377100	256800	633900
251	2.8111E+13	377100	298500	675600
252	2.8111E+13	512400	269500	781900
253	2.8111E+13	478600	297300	775900
254	2.8111E+13	468600	363000	831600
255	2.8111E+13	521300	309400	830700
256	2.8111E+13	545800	222400	768200
257	2.8111E+13	178800	0	178800
258	2.8111E+13	498100	345500	843600
259	2.8111E+13	323200	0	323200
260	2.8111E+13	735290	348200	1083490
261	2.8111E+13	664490	609000	1273490
262	2.8111E+13	561600	303000	864600
263	2.8111E+13	484600	398600	883200
264	2.8111E+13	385000	294600	679600
265	2.8111E+13	362600	275700	638300
266	2.8111E+13	362600	410500	773100
267	2.8111E+13	391600	405200	796800
268	2.8111E+13	423000	392700	815700
269	2.8111E+13	505300	291100	796400
270	2.8111E+13	499900	554400	1054300
271	2.8111E+13	446200	234100	680300
272	2.8111E+13	498100	438100	936200
273	2.8111E+13	435100	288200	723300
274	2.8111E+13	717290	1445500	2162790
275	2.8111E+13	400	0	400
276	2.8111E+13	550000	202400	752400
277	2.8111E+13	525200	242000	767200
278	2.8111E+13	510700	216000	726700
279	2.8111E+13	944400	0	944400

0.27

1.77

1

0.81

1.37

0.12

2.5

280	2.8111E+13	22200	0	22200
281	2.8111E+13	526800	1303900	1830700
282	2.8111E+13	626200	218000	844200
283	2.8111E+13	34700	0	34700
284	2.8111E+13	662500	276000	938500
285	2.8111E+13	782200	2186300	2968500
286	2.80236E+13	54300	0	54300
287	2.8111E+13	473500	389000	862500
288	2.8111E+13	463200	0	463200
289	2.8111E+13	526000	681400	1207400
290	2.8111E+13	473200	672200	1145400
291	2.8111E+13	473200	1067800	1541000
292	2.81113E+13	496000	758700	1254700
293	2.81113E+13	536500	426900	963400
294	2.81113E+13	528700	618400	1147100
295	2.81113E+13	618290	333800	952090
296	2.81113E+13	786900	2000	788900
297	2.81113E+13	400	0	400
298	2.81113E+13	512700	243900	756600
299	2.81113E+13	570290	187100	757390
300	2.81118E+13	376600	105500	482100
301	2.81118E+13	24300	0	24300
302	2.81118E+13	429700	202100	631800
303	2.81118E+13	403500	561600	965100
304	2.81118E+13	447000	196100	643100
305	2.81118E+13	637390	105600	742990
306	2.81118E+13	466500	336900	803400
307	2.81118E+13	362600	193300	555900
308	2.81118E+13	464400	218700	683100
309	2.81118E+13	493100	199800	692900
310	2.81118E+13	501000	1270300	1771300
311	2.81118E+13	31500	0	31500
312	2.81118E+13	473400	615100	1088500
313	2.81118E+13	40500	0	40500
314	2.81118E+13	446300	905000	1351300
315	2.81118E+13	468600	499700	968300
316	2.81118E+13	423000	605800	1028800
317	2.81118E+13	473500	836900	1310400
318	2.81118E+13	492400	1378900	1871300
319	2.81118E+13	546900	2819200	3366100
320	2.81118E+13	503900	348200	852100
321	2.81125E+13	474600	604600	1079200
322	2.81125E+13	482600	215900	698500
323	2.81125E+13	520900	229100	750000
324	2.81125E+13	1574590	103100	1677690
325	2.81125E+13	445000	469800	914800
326	2.81125E+13	599290	3086800	3686090
327	2.81125E+13	499500	452800	952300
328	2.81125E+13	428400	741300	1169700

0.09
0.1
0.17
0.57
0.12
0
0.07
0.09

338	2.81143E+13	9000	0	9000
339	2.81128E+13	129400	0	129400
340	2.81128E+13	520000	1379300	1899300
341	2.81128E+13	18000	0	18000
342	2.81128E+13	450800	2111400	2562200
343	2.81128E+13	513300	1437400	1950700
344	2.81128E+13	109200	0	109200
345	2.81128E+13	511190	11900	523090
346	2.81128E+13	496900	0	496900
347	2.81128E+13	24300	0	24300
348	2.81128E+13	568300	1226300	1794600
349	2.81128E+13	43900	0	43900
350	2.81128E+13	463900	0	463900
351	2.81128E+13	8090	0	8090
352	2.81128E+13	89000	0	89000
353	2.81128E+13	640400	1011400	1651800
354	2.81128E+13	67400	0	67400
355	2.81128E+13	668000	2688800	3356800
356	2.81123E+13	527090	364800	891890
357	2.81128E+13	355800	250000	605800
358	2.81128E+13	53900	0	53900
359	2.81128E+13	589700	243400	833100
360	2.81123E+13	504500	1065400	1569900
361	2.81128E+13	643100	706700	1349800
362	2.81123E+13	459490	628900	1088390
363	2.81128E+13	596000	280900	876900
364	2.81123E+13	539300	1806900	2346200
365	2.81128E+13	586600	616400	1203000
366	2.81123E+13	453490	1100000	1553490
367	2.81123E+13	441600	1543900	1985500
368	2.81128E+13	547500	95800	643300
369	2.81128E+13	585700	188100	773800
370	2.81128E+13	591500	493600	1085100
371	2.81123E+13	547500	368600	916100
372	2.81123E+13	498400	234300	732700
373	2.81123E+13	544200	249500	793700
374	2.81123E+13	473200	663600	1136800
375	2.81123E+13	473200	1578300	2051500
376	2.81123E+13	477500	1427700	1905200
377	2.81123E+13	473390	1703100	2176490
378	2.81123E+13	433500	1697600	2131100
379	2.81123E+13	482300	1285700	1768000

0.02
0.639
0.04
0.27
0.5
0.117
0.173
0.86
0.032
0.18
0.1517
0.12

380	2.81123E+13	166300	0	166300	
381	2.81123E+13	478600	1266400	1745000	
382	2.81123E+13	409400	1615100	2024500	
383	2.8112E+13	510900	131600	642500	
384	2.8112E+13	467800	397300	865100	
385	2.8112E+13	401900	233000	634900	
386	2.8112E+13	517000	299100	816100	
387	2.81123E+13	492400	441200	933600	
388	2.81123E+13	723490	816900	1540390	
389	2.8112E+13	489200	2803000	3292200	
390	2.8112E+13	496900	1285000	1781900	
391	2.8112E+13	569700	920600	1490300	
392	2.8112E+13	542990	88500	631490	
393	2.8112E+13	415800	577600	993400	
394	2.8112E+13	326300	183800	510100	
395	2.8112E+13	362600	226100	588700	
396	2.8112E+13	489400	465700	955100	
397	2.8112E+13	813890	246800	1060690	
398	2.8112E+13	1101590	162500	1264090	
399	2.8112E+13	493900	0	493900	0.65
400	2.8112E+13	62900	0	62900	0.14
401	2.8112E+13	777600	0	777600	1.726
402	2.81123E+13	8859900	0	8859900	39.43
403	2.81123E+13	30100	0	30100	9.7
404	2.81215E+13	1165090	1070000	2235090	
405	2.81215E+13	30000	0	30000	0.12
406	2.81215E+13	1722090	1059200	2781290	
407	2.81215E+13	7608190	2457700	10065890	
408	2.81218E+13	1744700	0	1744700	1.022
409	2.81215E+13	142500	0	142500	0.57
410	2.8123E+13	54900	0	54900	17.72
411	2.8123E+13	26800	0	26800	8.65
412	2.81225E+13	285000	0	285000	1.14
413	2.81225E+13	25300	0	25300	0.19
414	2.8124E+13	460600	746900	1207500	
415	2.8124E+13	515300	1129400	1644700	
416	2.8124E+13	569800	1009300	1579100	
417	2.8124E+13	608190	2108200	2716390	
418	2.8124E+13	545090	2206000	2751090	
419	2.81233E+13	662000	2080600	2742600	
420	2.81233E+13	737890	1300000	2037890	
421	2.81233E+13	781700	1549000	2330700	
422	2.81233E+13	527100	0	527100	4.31
423	2.81233E+13	786500	0	786500	4.52
424	2.8124E+13	1406590	2413000	3819590	
425	2.8124E+13	520200	752000	1272200	
426	2.8124E+13	247990	0	247990	0.83
427	2.8124E+13	547600	1241600	1789200	
428	2.8124E+13	73400	0	73400	0.59
429	2.8124E+13	586700	1989200	2575900	
430	2.8124E+13	613100	0	613100	3.19
431	2.81243E+13	1503300	94400	1597700	
432	2.81243E+13	287200	670100	957300	
433	2.81243E+13	224700	524400	749100	
434	2.81243E+13	223300	521200	744500	
435	2.81243E+13	308100	718900	1027000	
436	2.81243E+13	246200	574600	820800	
437	2.81243E+13	305200	712200	1017400	
438	2.81243E+13	287500	670900	958400	
439	2.81243E+13	219300	511700	731000	
440	2.81243E+13	293300	684300	977600	
441	2.81243E+13	234400	546900	781300	
442	2.81243E+13	278000	648800	926800	
443	2.81218E+13	127400	0	127400	0.7
444	2.8124E+13	129200	0	129200	0.71
445	2.81243E+13	592390	580800	1173190	
446	2.81243E+13	546100	0	546100	2.2
447	2.81243E+13	667990	981400	1649390	
448	2.81243E+13	765490	1898200	2663690	
449	2.81243E+13	73200	0	73200	0.54
450	2.9073E+13	237800	249100	486900	
451	2.8154E+13	325390	0	325390	0.51
452	2.8144E+13	400	0	400	0.14
453	2.81413E+13	20000	0	20000	0.09
454	2.81125E+13	397100	173100	570200	
455	2.8112E+13	526800	168900	695700	
456	2.8153E+13	500	0	500	not found
457	2.8153E+13	400	0	400	not found
458	2.8154E+13	310400	437800	748200	
459	2.8154E+13	304800	576600	881400	
460	2.81543E+13	100	0	100	not found
461	2.81543E+13	100	0	100	not found
462	2.81543E+13	100	0	100	not found
463	2.81433E+13	28900	0	28900	not found
464	2.81413E+13	600	0	600	not found
465	2.81413E+13	76000	0	76000	not found
466	2.81413E+13	7300	0	7300	not found
467	DUPLICATE (SAME AS 155)				
468	2.8113E+13	200	0	200	not found
469	2.81133E+13	4500	0	4500	not found
470	2.81141E+13	13500	0	13500	not found
471	2.81125E+13	100	0	100	not found
472	2.8144E+13	100	0	100	not found

473	2.8144E+13	100	0	100		not found
474	2.8144E+13	100	0	100		not found
475	2.81215E+13	50000	0	50000		not found
476	2.81218E+13	7500	0	7500		not found
477	2.81218E+13	100	0	100		not found
478	2.8112E+13	4500	0	4500		not found
479	2.81123E+13	100	0	100		not found
480	2.81128E+13	9000	0	9000		not found
482	2.8111E+13	100	0	100		not found
484	2.8111E+13	400	0	400		not found
485	2.81118E+13	200	0	200		not found
147	2.8154E+13	984690	983800	1,968,490		
147	2.8154E+13	3700	0	3700		not found
51	2.81413E+13	526190	199500	725690		
51	2.81413E+13	5500	0	5500		not found

Jameson Point Parcels

334	2.81128E+13	662600	201500	864100		
335	2.81128E+13	523800	212400	736200		
336	2.81128E+13	455000	159400	614400		
331	2.81128E+13	554200	1519700	2073900		
330	2.81128E+13	471200	777600	1248800		
329	2.81125E+13	501400	978500	1479900		
332	2.81128E+13	520500	786100	1306600		
333	2.81128E+13	505300	787400	1292700		
337	2.81143E+13	288400	0	288400	0.39	

475	96	20%	Total Undeveloped acres	123	27% not developed
			Total Developed Acres	340	
			Total Acres	463	

	Land (only if bldg attached)	Building	Total	Market Value Bldg/Acre	
Market Value	214,403,800	286,501,230	500,905,030	842,519	market value not taxable value

Average Market Value Home 1,328,661

Assumed Absorption/Development: 0%

Absorption of Undeveloped Land

	2024	2025	2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031
Acres Developed		-	-	-	-	-	-	-
Market Building Value added		-	-	-	-	-	-	-

	Parcel Number	Market (2024)	Taxable (2024)
Chateau Lacaille LLC	2.81215E+13	2,583,190	1,702,490
Utah Behavioral Health Services LLC	28143260180000	501,600	501,600
Utah Behavioral Health Services LLC	28143260170000	528,000	528,000
Utah Behavioral Health Services LLC	28143260160000	1,922,200	1,922,200
Utah Behavioral Health Services LLC	28143260140000	577,200	577,200
Utah Behavioral Health Services LLC	28143260150000	2,917,790	2,917,790
Total		9,029,980	8,149,280

all others are 55% of market subtract out two properties above and take 55%

Total Taxable	278,680,558
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Sandy Tax Rate	0.001049	2025	Single-Family Home Tax	1,000,000	1049
SLVLESA	0.002246	625,916.53			
UFA	0.001650	459,822.92			