

River Heights City

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Truth in Taxation Hearing

Tuesday, August 19, 2025

Notice is hereby given that the River Heights City Council will hold a truth in taxation hearing at **6:30 p.m.**, anchored from the River Heights City Office Building at 520 S 500 E. Attendance can be in person or through Zoom.

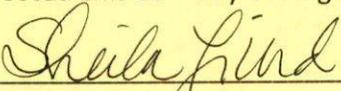
AGENDA

Truth in Taxation Public Hearing

The proposed rate would increase the tax on a \$543,000 residence from \$142.16 to \$183.67, which would increase the city's property tax by 29.05% over the prior year. The proposed increase would be used for enhancing capital projects, primarily parks.

Discuss and Pass Form 800, A Resolution Adopting Final Tax Rates and Budgets

Posted this 15th day of August 2025



Sheila Lind, Recorder

Zoom Link: <https://us06web.zoom.us/j/84432629805>

In compliance with the American Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sheila Lind, (435) 770-2061 at least 24 hours before the meeting.

River Heights City

Truth in Taxation Hearing

August 19, 2025

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5 Present: Mayor Blake Wright
6 Council members: Lana Hanover
7 Mark Malmstrom
8 Janet Mathews
9 Chris Milbank
10 Lance Pitcher
11
12 Public Works Director Clayton Nelson
13 Recorder Sheila Lind
14 Treasurer Michelle Jensen
15
16 Others Present: See Roll
17 Electronically Present: Cindy Schaub, Beth Price, Keenan Ryan
18

19 The following motions were made during the meeting:
20

21 Motion #1

22 Councilmember Hanover moved to “adopt a Resolution Adopting Final Tax Rates and Budgets for
23 the tax year 2025-26 in the amount of \$149,500 and a rate of 0.000615.” Councilmember Milbank
24 seconded the motion, which carried with Hanover, Malmstrom, Mathews, Milbank, and Pitcher in favor.
25 No one opposed.
26

27 Proceedings of the Meeting:

28
29 The River Heights City Council met at 6:40 p.m. (due to technical difficulties) in the Ervin R. Crosbie
30 Council Chambers in the River Heights City Building on Tuesday, March 19, 2025, for a Truth in Taxation
31 hearing.

32 Truth in Taxation Public Hearing: The proposed rate would increase the tax on a \$543,000
33 residence from \$142.16 to \$183.67, which would increase the city’s property tax by 29.05% over the prior
34 year. The proposed increase would be used for enhancing capital projects and increased operating costs.

35 Mayor Wright announced that they would explain how tax rates were set, why the city wants to
36 raise the rates, and then open the meeting for public comments.

37 Margie Rycewicz gave a presentation on how tax rates for municipalities were set. Tax rates were
38 revenue driven. Valuation increases do not result in higher tax payments. There’s a natural downward
39 bias in property tax. Inflation is backed out on purpose. In Cache County, municipal property tax rates
40 range as low as 0.0004 to 0.0018. River Heights’ current rate was 0.000489. Property tax revenue remains
41 consistent, even in times of recession. Property taxes were based only on 55% of the property market
42 value. The city sets a target amount they want to receive (last year River Heights budgeted \$115,000)
43 based on the revenue needs. Property taxes go down as property values goes up. She gave some
44 scenarios to help explain. The only time River Heights would get more than they budgeted for is if there
was new development. There are a lot of rules from the state around cities raising taxes. The whole

46 process was fully transparent. When asked what her background was, she answered that she worked for
47 BRAG. Part of her job was to help small cities who didn't have a city manager.

48 Mayor Wright explained the need for the increase through a presentation. He showed a pie chart
49 which represented the amount of taxes that go to River Heights. In 2024 it was 6.9%. With the proposed
50 increase it would bring it up to 8.5%. He showed a list of other cities in the valley and their tax rates. River
51 Heights was the third lowest (out of 19 cities). The city was proposing to bump their tax revenue from
52 \$115,626 to \$149,500. The rate would go from 0.00489 to 0.00615. The tax on an average home with a
53 value of \$543,000 would have an increased assessment from \$142.16 to \$183.67; a difference of \$41.51.
54 The tax on a business worth \$543,000 would have an increased assessment from \$258.47 to \$333.95; a
55 difference of \$75.48.

56 The purpose of the raise was that **everything** had gone up in cost. The city had water and sewer
57 enterprise funds (funded by usage fees), which hadn't been raised for several years. He noted that the city
58 also receives Class C Road funds. They were hoping to generate more revenue by renting the old school.

59 Mayor Wright opened the public hearing. Marsha Kraus thanked the mayor and council for
60 dedication in helping River Heights. She wasn't against the tax increase if there was proof that it was
61 needed. She had reviewed the budget and found some things that didn't sit well with her. She had read
62 that water rates were going to go up and stormwater fees due to a project on Orchard Drive. She asked, if
63 the council knew money was tight, why did they give themselves a raise? She didn't agree to a
64 columbarium in the new park. She learned that the county library was used by only 10% of River Heights
65 residents yet rates were going up to \$14,000. She read that most of the city's water reserves have gone to
66 the new park. She asked who the supervisors were for the different areas, which she saw listed in the
67 city's budget. Treasurer Jensen explained that PWD Nelson's salary was divided between the different
68 budgets. She also learned that \$2,000 was budgeted for a dinner party. She recently took her family out
69 to dinner, and it only cost \$500. She felt that it could be cut from the city's budget. She said if the city
70 wanted to be in the rental business (of the old school) the city needed to manage it or get out of the
71 business. She felt the city was too top heavy and that there were places they could cut back.

72 Shellie Giddings said they always hear how the increase isn't that much, but it all adds up. She had
73 looked at the city's budget and felt future repairs should have been considered before building a new
74 park. She saw that the treasurer was getting a \$5,400 raise. She asked the council NOT to raise taxes.

75 Ruthann Nelson thanked the council and was fine with the increase. She said she was tired of
76 hearing about the new park and all its' expenses including a bathroom, and a pavilion. She asked that they
77 focus on what the city already had. She noted that public works was constantly trying to keep up on
78 things in Heber Olson Park, including the playground. She had heard that Chelsea Grant had lost interest
79 in the work she had started with Quinley's Garden at the new park. She asked the council to maintain the
80 city center and figure out a plan for the property where the old church was. She asked them to be good
81 stewards of the city's money and leave alone the things that weren't necessary. Councilmember Milbank
82 informed that the city had received RAPZ funding for ½ the cost of the park.

83 Rodrigo Miranda agreed with the tax increase but asked for accountability. He wanted to be able
84 to see that information. He said when times are tough, we tighten our belts. He noted that he and his
85 family love living in River Heights. He asked the council to vote with the community in mind.

86 Lisa Ellis thanked the mayor and council for their time and efforts in taking care of the city. She
87 reviewed the big items she saw in the city budget, which were fire, sewer, and the park. She asked for the
88 total cost of the new Stewart Hill Park. Treasurer Jensen said it cost about \$500,000. Councilmember
89 Milbank said future restrooms and a pavilion were the long-range plan. Ms. Ellis said there were other
90 more important places for the city to spend money than the new park on the edge of the city, that would
91 be used by a select few. She suggested getting citizen input before deciding to do a large project. She

agreed that citizens didn't often attend the council meetings, but they would like to have opportunities to weigh in on projects.

Mayor Wright said the city kept a running list of capital projects. The reason they chose to do the park was that it would be a shame to let so much RAPZ money go to waste. He noted that they hadn't done a capital project for over a year. Councilmember Milbank said the city received about \$400,000 in RAPZ grants for the parks. He has seen several people using the new park and felt it was a good project for the citizens.

Cindy Schaub asked if the city's check register could be put on the state's website for citizens to see and review. Michelle Jensen informed that a required quarterly report was posted on the state's website. Transparency Utah.gov showed all governments expenditures. She explained that the council had a budget workshop each year prior to setting the budget. She encouraged them to attend. Once the budget was approved the council had permission to spend the money.

Brittany Cascio said she disagreed with most people in the room. She compared the city to a business. They needed money to improve their community. She agreed with the council's raises and had witnessed how much they do in behalf of the residents. There were minimum city employees. She said she would be happy to pay extra to live in such a great place. She encouraged others to attend the meetings, like she and her husband had done. When they have opinions they come and share with the council, otherwise they listen at home on Zoom. She had witnessed that the council goes to a lot of work before making decisions. She informed that the city was low on the amount of greenspace required for a city the size of River Heights. She supported the new park. She also supported a gate between the park and the Providence Cemetery. She pointed out that the city saved \$4,000 in the current budget because no one else ran for office. She hoped the money from the old school building would go back into building improvements. There are things, such as AC, that would make the tenants more comfortable in the old building. She didn't want to see the building torn down.

Kathryn Hadfield informed that she had lived in River Heights for over 40 years. She had watched the council be very conservative and really appreciated it. She knew council members bent over backwards to not raise taxes over the years and commended them. She and her husband were on a fixed income, but they supported the tax increase. Having served on the council, she knew there were a lot of meetings before money was spent. She realized she could take more responsibility for knowing what was going on. She suggested that they could have raised taxes a little each year. Trying to save the citizens money comes at a cost.

Mike Nelson noted that the council had the worst and hardest jobs in the valley. He supported the idea of the citizens getting to vote on proposed projects. He felt RAPZ grants were like a coupon. Just because you have one doesn't mean it needed to be used. He hoped the council members didn't take others comments personally.

Heather Lehnig testified of the number of extra hours the council spent. She supported them and asked that they raise the property tax rate because it was needed.

Rodrigo Miranda asked the mayor to speak to what efforts had been made to invite small businesses into River Heights to help with sales tax. Mayor Wright said the only commercial zones in River Heights were Conservice, the mortuary, and Central Milling's office. The city received minimal sales tax from them, based on the nature of their business. He also noted the three properties with a historic overlay zone, which allowed small neighborhood commercial businesses in residential zones: the old school, the gas station, and another which wasn't occupied at the time. He said Margie Rycewicz had been helpful in looking for potential grants.

Rod Ellis asked if 200 East was an option for getting commercial opportunities. Mayor Wright said the current council had unanimously voted against 200 East coming through River Heights.

138 Mayor Wright reviewed costs of some recent projects and discussed the upcoming improvement
139 of 600 South. They had become concerned about getting kids to school safely, due to the new
140 development in Providence. The cost estimate had come in at around \$700,000. River Heights had applied
141 for \$400,000 in COG funding that would be available in 2027, if awarded. The city would only gain \$33,000
142 more a year with the proposed tax increase. He explained that because the Visionary Homes development
143 in Providence had no plans for access onto 600 South, they would not be contributing to the development
144 of it.

145 Lisa Ellis asked if the city had a savings account. Mayor Wright said there was money in the water
146 and sewer enterprise funds, to be used for water and sewer projects. He noted that the council went
147 through every line item in the budget back in June. The city would be fine, but they had to postpone some
148 projects. There was a list of water lines that needed to be replaced. For many years they had been
149 proactive in replacing the lines before an emergency. They have had to postpone for now.

150 Councilmember Pitcher informed that the city receives about \$26,000/year in stormwater fees.
151 The project on Orchard Drive would cost about \$75,000.

152 Councilmember Hanover clarified that the city was not going to have a raise in the library fee.
153 Mayor Wright explained how the costs had gone down after he and Councilmember Hanover met and
154 negotiated with the library board. It ended up that Cache County and Providence would work out the
155 building maintenance costs and not bill River Heights, however they may charge a minimal fee.

156 Mayor Wright closed the public hearing.

157 Councilmember Pitcher clarified that watering the new park wasn't draining the reserves. It was
158 true that the park was using a lot of water as the grass got established, but the city still had plenty of
159 water reserves. He also noted that a columbarium was an idea that hadn't gone anywhere.
160 Councilmember Milbank said it was brought up as a form of revenue for the city. Mayor Wright said they
161 talked about a columbarium in the corner of the park to assist the Providence Cemetery, which was
162 running out of space. They hoped it would also encourage negotiations for a gate between the two
163 properties.

164 Councilmember Pitcher asked about a fund for Ryan's Place Park that had been brought up earlier.
165 PWD Nelson said the Adams family had historically organized a cleanup day for the park and helped with
166 some maintenance. However, they hadn't shown up this year. After debating about ordering a slide from
167 the usual place, they decided shipping costs were too steep. They were currently working with a local
168 company to replace the broken slide.

169 Councilmember Pitcher addressed the comment about the city being top heavy on employees.
170 There were not supervisors in different areas. Everything is done by PWD Nelson and the public works
171 assistant. They took care of it all.

172 Discuss and Pass Form 800, A Resolution Adopting Final Tax Rates and Budgets:

173 **Councilmember Hanover moved to "adopt a Resolution Adopting Final Tax Rates and Budgets**
174 **for the tax year 2025-26 in the amount of \$149,500 and a rate of 0.000615." Councilmember Milbank**
175 **seconded the motion, which carried with Hanover, Malmstrom, Mathews, Milbank, and Pitcher in**
176 **favor. No one opposed.**

177 The meeting adjourned at 8:10 p.m.

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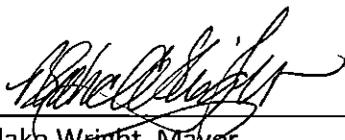
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Blake Wright, Mayor



Sheila Lind, Recorder

Please print your name on the roll.

Margie Ryciewicz

Mike & Michelle Beorchia

Kathryn Hadfield

RODRIGO & REBEKAH MIRANDA

Hellie Giddings

CASEY GORE

Marska Krause

Brittany Casco

Bryan Casco

Dwight Einzinger

Mike & Suzanne Nelson

Rodna Lisa Ellis

Heather Flynn

Noel Cooley

Janet Royle

Marky Smith

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**Utah State Tax Commission - Property Tax Division
Resolution Adopting Final Tax Rates and Budgets**

**Form PT-800
Rev. 02/15**

County: CACHE

Tax Year: 2025

It is hereby resolved that the governing body of:

RIVER HEIGHTS CITY

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	149,500	0.000615
190 Discharge of Judgement		
	\$149,500	0.000615

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____