



# Salt Lake County Commissioners

D. MICHAEL STEWART, CHAIRMAN  
BART BARKER  
M. TOM SHIMIZU

October 16, 1985

Governor Norman H. Bangerter  
State of Utah  
Office of the Governor  
Salt Lake City, Utah 84114

Dear Governor Bangerter:

In 1971 the Utah Legislative Council approved a recommendation to begin a comprehensive study of the State's local government finance system. An appropriation from the Legislature and a grant from the Ford Foundation in 1972 funded this project. We think generally the study has merit for reconsideration and current review without having to plow new ground. One of the recommendations that emerged from the Utah Local Government Finance Study in 1973 was to do a pilot study on land value (or site value) taxation. Very high percentages (83% and 93%) of the advisory groups surveyed by the study group felt that a study and implementation of a pilot program should be done.

We are writing now to urge that this recommendation be reconsidered and implemented in light of the current concern statewide regarding the property tax question. Experiments in other parts of the county have indicated that site-value taxation, implemented gradually, can be a successful and effective alternative to our present system with many advantages and few disadvantages. The 1973 study report recommended using two representative counties, one predominately urban and one predominately rural, and making a thorough study of the effects of such a shift over a five-year period. Whatever plan is decided upon, we strongly recommend that a pilot program be implemented in some form as soon as possible.

Thank you for your consideration.

Sincerely,

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D. MICHAEL STEWART, Chairman  
Salt Lake County Commission

A handwritten signature in cursive script, appearing to read "Bart", written over a horizontal line.

BART BARKER, Commissioner

A handwritten signature in cursive script, appearing to read "M. Tom Shimizu", written over a horizontal line.

M. TOM SHIMIZU, Commissioner