July 2020

Volume 45 Issue 7

THE UTAH TAXPAYER

A PUBLICATION OF THE UTAH TAXPAYERS ASSOCIATION

During a Recession, Raising Taxes is the Wrong Thing to Do; More Than 35 Taxing Entities Plan To Raise Property Taxes

A cardinal rule during a recession is to not raise taxes. In an unprecedented recession that Utah and the country is suffering through, following this rule is more important than ever.

Your Taxpayers Association has heard from many individuals and businesses that are suffering. Employers are struggling to keep employees and individuals are concerned about a loss of income and paying their bills as unemployment reaches heights unknown before.

We've reached the time of the year when cities, school districts, and special districts finalize their next year's budget. Some of these proposals might include property tax increases through the Truth-in-Taxation process.

Utah's Truth-in-Taxation (TnT) law is a shining example for the nation and has saved Utah taxpayers billions in property taxes since your Taxpayers Association got it enacted in 1985. Since its passage, Utah taxpayers have been protected against rampant and runaway property taxes resulting from government overspending while other states continue to crank their property tax burden higher and higher.

TnT provides the needed sunshine and transparency into the process of proposing property tax hikes by keeping taxing entities accountable to their taxpayers. As a reminder, the governing body of each local taxing entity is required to go before their taxpayers through a dedicated public hearing and make their case to increase property taxes over what they received the previous year plus new growth (new rooftops).

Surprisingly, no taxing entity is restricted in the amount they can raise taxes each year. There is no prohibition against taxes being raised. They simply have to give notice through the mailed property assessment notice, do it in the open and try to justify to their taxpayers why the increase is needed.

SAVE THE DATE!

The annual "Teed Off on Taxes" Golf Tournament will be held on Tuesday, August 25, 2020, beginning at 8 a.m. at the Eaglewood Golf Course in North Salt Lake.

To register for the event or to become a sponsor, contact autumn@utahtaxpayers.org.

To learn more, visit utahtaxpayers.org.

Since the passage of TnT, Utah's rank among the fifty states for highest property tax burden has dropped from 24th to 36th in the nation. Even still, Utah's property tax revenue has grown faster than inflation and population combined over the last thirty years.

Because of these protections for taxpayers, TnT also protects government revenue during difficult economic times. Since property tax revenue is guaranteed for taxing entities, they do not suffer nearly as much as individuals, families, and businesses. While private industries are forced to lay off employees, government doesn't feel the same crunch.

Often, governments keep departments fully staffed because property tax revenues are protected from economic downturns so they have little incentive or need to lower costs, trim budgets, or lay off employees.

With this in mind, any entity proposing to not only maintain budgets from prior years, but *raise* property taxes through the Truth-in-Taxation process at this time is tone deaf.

Yet, more than 35 cities, school districts, and special districts in Utah are proposing to raise property taxes for the fiscal year 2021, which begins July 1, 2020.

Spanish Fork

In what can only be described as completely tone deaf to the pains of its taxpayers, Spanish Fork City Council has approved a tentative property tax increase within the budget for FY 2021. This follows an increase in FY 2020, as well.

The Spanish Fork City Council tries to nullify outrage by increasing these taxes by "small" amounts, but every dollar counts, especially during this unprecedented recession.

The tentative budget approved by the Spanish Fork City Council includes a property tax increase to pay for *a new library*. Yes, that's where their priorities lie. The tax increase is estimated to be $30.12 on the average home worth $293,000, with $20.88 of that dedicated for the new library. The remainder is to be used for the construction of a fire station.

But it won't end there. The City Council has essentially promised that this increase is the 2nd of 3 property tax increases to pay for the library.

As outrageous as their priorities are right now, this is terrible tax policy. Your Taxpayers Association strongly believes that capital projects (such as buildings) ought to be funded through general obligation bonds. The GO bond would increase taxes by a much smaller amount over ten or fifteen years, which would be temporary. Once the construction is paid off, property taxes would then decrease.

However, by implementing a property tax increase through Truth-in-Taxation, the Spanish Fork City Council has opted to continue collecting these new revenues indefinitely.

As we dug into their budget even deeper, we also found they intend to increase staffing. At a time of record unemployment and massive layoffs in the private sector, Spanish Fork has decided to use your precious tax dollars to convert a part-time library clerk to a full-time position, and to convert a human resources clerk from part-time to full-time as well.

The Spanish Fork city council is also violating budget standards by using enterprise fund transfers to prop up the General Fund. Rather than find ways to trim the budget to protect taxpayers, they've opted to steal

dedicated money that Spanish Fork residents pay for maintenance and operation of specific services, such as water, sewer, and electricity, to shore up their unnecessary and frivolous General Fund spending.

The budget document describes these enterprise fund transfers, it reads “Because Spanish Fork taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates.”

Millcreek

Millcreek City is seeking to raise property taxes this year in order to pay for an increased salary of up to 3% for Unified Police Department officers working within city boundaries. The city is also seeking the property tax increase to make up for “lost” sales tax revenue.

While it varies from city to city, Utah State Tax Commission Chair John Valentine mentioned at the Utah Taxpayers Association’s Taxes Now Conference in June that state total taxable sales in April year-over-year was only down 0.8%. With this data, added with Millcreek having a relatively small retail sales tax base in comparison with its neighbors and increased online retail activity, we question the need for this property tax increase.

Once sales taxes do return to pre-recession levels, taxpayers in this city are still left paying the “makeup” property tax revenue.

In addition, Millcreek City officials are also investigating a plan to levy a storm drain fee on every landowner in its boundaries. This could take another $100 – 150 annually from the average homeowner.

The city is using the argument that most other cities in the county and metropolitan area levy such a fee, however, your Taxpayers Association strongly opposed implementing it at this time. We believe the need is not immediate, and the city ought to focus on protecting taxpayers during this recession rather than adding to their burden.

Central Utah Water Conservancy District (Duchesne, Juab, Salt Lake, Sanpete, Summit, Uintah, Utah, and Wasatch counties)

We’d like to tell you what the Central Utah Water Conservancy District’s property tax increase will be used for, but they have not placed their FY 2021 proposed budget online for easily accessible public inspection, which is a violation of state fiscal procedure laws.

Your Taxpayers Association will be working with the proper state officials to ensure that taxpayers are protected from this kind of underhanded, hidden, and possibly illegal tax increase.

According to the Utah State Tax Commission, the CUWCD plans to increase property taxes from the certified rate of 0.000382 to 0.000400.

Be sure to attend the Truth-in-Taxation hearing on **August 24, 2020 at 6 p.m.** at the CUWCD offices, which are located at 1426 E. 750 N. Suite 400, Orem, UT 84097. You can also call them at **(801) 226-7100** to ask why the taxpayers are not allowed to see the budget.

Pleasant View and Clearfield

As mentioned above, Utah's Truth-in-Taxation law works because the tax rate you pay each year floats up and down, depending primarily on property values (new growth in an area can also affect this). Because of this floating rate, taxpayers have likely saved billions in property taxes over the 35 years it has been in place in the state, all while ensuring governments can operate as necessary.

Some cities, like Pleasant View, believe they can get around this by 'freezing' the rate, telling taxpayers that the rate "stays the same" to give the impression they are not raising taxes. This is a lie. Freezing the tax rate at the prior year's rate will result in a tax increase.

Using cheap communication tactics to undermine transparency in taxation threatens the system that keeps your property taxes low and needs to be called out at every possible instance. Public officials should not hide behind tricks in order to receive more revenue. Elected officials need to directly and transparently inform and justify to their taxpayers the needed increase, and allow the taxpayers to voice their opinion.

The Pleasant View City Council voted unanimously to freeze the rate in the tentative FY 2021 budget.

Clearfield City is also using this same tactic. They want to maintain the prior year's rate, which would result in a property tax increase of nearly $500,000 from FY 2020.

The Clearfield City Council also estimates that sales tax revenue will be down $420,000 in FY 2021, and it appears the property tax increase is to try and protect the city's budgets, rather than looking at ways to protect taxpayers.

For those taxing entities who abuse TnT by 'freezing' the rate, claiming they are not raising taxes, your Taxpayers Association is considering a proposal which would no longer guarantee their property tax revenues from declining when property values drop. They should not be able to have it both ways.

At the end of this newsletter is a complete list of taxing entities looking to increase property taxes in FY 2021, with the dates they will be holding the required Truth-in-Taxation hearings, which residents are encouraged to attend and voice their opinions.

If you have any questions about any of these entities' proposals, email taxwatch@utahtaxpayers.org.

My Corner: Economist Stephen Moore: Utah Should Reduce or Eliminate the State Income Tax

Utah clearly leads the nation in fiscal responsibility according to leading national economist Stephen Moore speaking through a Zoom connection at the 42nd Utah Taxes Now Conference. He planned to speak in person but without advance notice, the White House called on him to provide economic planning advice that day.

"We were working this morning on the data for 50 state unemployment rates, which just came out" Mr. Moore said. "What we found is that Red States had a very significant increase in jobs in the month of May while Blue States are really struggling. The data show just what Art Laffer and I had predicted: Red States like Utah, Idaho, Georgia, Florida, South Carolina, Texas and Tennessee, opened up while Blue States like New York, New Jersey, Illinois, Connecticut, and California continued with high unemployment."

He said Red State unemployment is a little under 11% while Blue State unemployment is close to 15%. Still, he explained, unemployment numbers are actually understated because of the federal subsidies to keep people on the payroll. The true unemployment is higher than stated.

He explained that under the CARES Act, 60% of workers are being paid more *not* to work than when they were working, which will be a deterrent to a swift recovery. He said Speaker Nancy Pelosi's negotiated 'Super Unemployment Benefits' last until the end of July, and there will likely be an unnecessary Phase 4. According to Moore, this could include infrastructure spending, sending everyone another check, and providing aid to states for COVID-19 expenses. He said any aid to state and local governments actually punishes Utah and other states which have been fiscally responsible, and therefore should be opposed.

Mr. Moore said he is a little more pessimistic about recovery than President Trump's prediction of a V-shaped recovery, due to a lingering significant shutdown of the economy. He said we won't see a significant rebound until the fall. Retail will be damaged for many years. Many stores and restaurants will not make it back at all. Because the hospitality industry is required to operate at 50% of capacity it's difficult to make a profit when their business model requires at least 80-90%.

Mr. Moore explained his involvement over the years with Art Laffer and the American Legislative Exchange Council and the Rich States Poor States comparison of state economies. For each of the 12 years the study has been published Utah has had the best economic outlook. He said "That's an amazing statistic, especially with competition from states like Idaho, Florida and Georgia and others. But they lag behind Utah because you do so many things right such as tax and spending restraints, balancing budgets, and very smart reforms such as pension reform."

However, he said, there's room for improvement: "Utah should be the 10th state in the nation that operates without an income tax. The nine states that have no income tax significantly outperform other states economically," according to Moore. He noted that one of those states without an income tax, Florida, is a tourist state like Utah which taxes visitors through the sales tax. This is not only a fiscal point of view but a strategic point of view to tax outsiders, who benefit from visiting the state, in a more effective way.

Utah will continue to be a very rapid growth state over the next ten years as you have been over the last ten years, Moore said. "People are coming. People are leaving blue states and that acceleration is faster than in the past. I would suggest as you think about what you do with your tax system, you read what I wrote in the Wall Street Journal six months ago, about why Utah is the number one state."

Noted Economist and Member of President Trump's Economic Recovery Task Force Stephen Moore. He spoke at the 2020 Taxes Now Conference in June.

Mr. Moore described the economic boost created through the Tax Cuts and Jobs Act of 2017 which he, Larry Kudlow and Art Laffer and worked on with White House senior economic advisors to amend the Internal Revenue Code of 1986.

He explained that the plan dramatically cut regulations, cut individual income taxes, cut corporate tax from 35% down to 21%, and repatriated international businesses, bringing capital back to the United States tax free.

He said those policies resulted in the most beautiful economy in decades; that by January of 2020 we

enjoyed the lowest unemployment and lowest inflation rates in over 40 years, with a whopping two-thirds of Americans saying the economy was on the right track.

Moore said this record rate of economic advancement lifted the quality of life for all demographic groups but he is proudest of what it has done for black Americans who achieved the lowest unemployment rate in 50 years and the lowest poverty rate ever.

Avoid Taxing Business Inputs

In responding to questions from the audience, Mr. Moore said that state tax policy should favor taxing sales over income taxes. “Sales taxes should be broad based, and the state should not pick winners and losers. At the same time, business to business goods and services should not be sales taxable.” He said when business inputs are taxed, it compounds those taxes at the final sale of the good or service.

In considering the Utah Legislature’s plan this interim to reconsider all sales tax exemptions, he said there needs to be a very good guidance system which helps to distinguish which are intermediate services or goods and which are final sales.

How Do We Pay for $5 Trillion CARES Act Debt?

One person asked whether there will be a large increase in taxes to pay for the CARES Act and how do we grow ourselves out of the debt?

Mr. Moore answered, “We are close to government spending being nearly 50% of GDP, which is beyond Bernie Sanders’ wildest dreams. More commerce flows through government than the private sector, hopefully that will be temporary. We are growing debt by $5 trillion this year to a total of somewhere near $26 trillion by the end of the year, a daunting number which will be a burden on future taxpayers.”

He said there are some offsetting benefits of the negative effects of the debt. First, interest rates are very low. The 30 year treasury is at a 1.5% interest rate. He suggested policymakers ought to consider locking in those low interest rates with 50 year bonds because in three or five years rates will go up.

He said the best plan for overcoming the national debt is pro growth economic policies. However, he said Joe Biden and Nancy Pelosi’s plan is major tax increases in 2021 including income tax, payroll tax, wealth tax, energy tax, and green taxes on carbon, which together will never pay for $5 trillion debt, we just have to grow the economy, he said.

Mr. Moore noted that the US lived through WWII with debt as high as it is now, we just need to make sure it’s not permanent

Should Capital Gains Be Taxed as Ordinary Income?

Mr. Moore said the proposal to tax capital gains as ordinary income would be catastrophic to the economy especially in the poorest neighborhoods. “What do the neighborhoods that are burning and with high poverty lack? Education and capital investment. The tragedy of the riots and burnings are turning capital away from those neighborhoods. And they’re not coming back. The Targets, WalMarts, and Walgreens are not coming back to those neighborhoods. Capital gains should not be taxed as ordinary income because it was already taxed at the corporate level; it should not be taxed twice.

In closing, Mr. Moore said, “The Utah Taxpayers Association is one of the most effective Taxpayer Groups in the United States and I applaud what you do.”

Cannon's Canon: Utah's Sales Tax Revenue Surprisingly Resilient During the Pandemic - Pay Attention To What It Is Teaching Us

As the global COVID-19 pandemic continues to roil society and the economy, some data are starting to emerge on the economic damage and how it relates to state tax revenue in Utah. Not only will this data help inform policymakers, but it should also teach us some important lessons as adjustments are made to budgets and spending. Some of the data are quite surprising, specifically the taxable sales in Utah.

At your Taxpayers Association's annual Taxes Now Conference on June 19th, State Tax Commission Chair John Valentine presented data on state tax receipts, comparing March and April of 2019 with March and April of 2020. Certain areas of the economy have been hit hard, specifically the tourism industry which includes hotels and airlines, as well as the arts.

The hardest hit revenue streams have been the Transient Room Tax (hotels) down 86% year over year, aviation fuel down 74%, and Arts Entertainment and Recreation down 74% as well. As the population stayed home in March and April, purchases of fuel also declined 34% while diesel fuel held a bit more steady as the trucking industry continued to feed the supply chain.

Filing Changes

TRT, Fuel, and Sales: 2019 filing v. 2020 filing

	APR 2019	APR 2020	YoY Percent Change
Transient Room Tax	$123,855,417 in taxable charges	$17,674,957 in taxable charges	↓ 86%
Aviation Fuel	18,310,283 net taxable gal.	4,831,341 net taxable gal.	↓ 74%
Motor Fuel	106,749,852 net taxable gal.	70,071,856 net taxable gal.	↓ 34%
Undyed Diesel	44,817,567 net taxable gal.	41,221,922 net taxable gal.	↓ 8%
Nonstore Retailers	$186,154,694 in taxable sales	$206,942,374 in taxable sales	↑ 11%
Food and Beverage Stores	$379,616,848 in taxable sales	$441,568,543 in taxable sales	↑ 16% (+37% in March!)
Arts, Entertainment, and Rec.	$54,661,306 in taxable sales	$14,136,876 in taxable sales	↓ 74%

However, the silver lining in the data is twofold: First, "nonstore retailers" or online sales tax revenue grew at a rapid pace of 11% year over year and a whopping 75% in March 2020 compared to March of 2019. Wise actions by previous legislatures in recent years to capture sales taxes from online purchases as well as brick and mortar stores can now be seen as rather brilliant. Policymakers recognize the reality of online shopping and what an integral part of the economy it will be as the future unfolds. Food and beverage stores (grocery stores) also grew 16% year over year and ballooned 37% in March 2020 compared to March 2019. We all know that from seeing empty shelves and long lines at stores during the stay at home phase of the pandemic. Secondly, the dollar amount of sales between the online sales and grocery stores combines to around $648 million, while all of the other categories that were down only amount to a total of $147 million combined. So, the lion's share of the sales tax revenue to the state of Utah continues to grow at a relatively good pace even during this terrible pandemic.

This resulted in Utah's total taxable sales only shrinking 0.8% year over year in April, dropping from $4.83 billion in April 2019 to $4.79 billion in April 2020. That is shocking given the economic mayhem that has ripped through our economy. We should note that there will be a significant drop in income tax revenue and that further makes the point that states should not heavily rely on income tax revenue for operations by hiking income tax rates and killing economic growth in the state. California has made this mistake by relentlessly raising their state income tax rate in an attempt to squeeze more out of higher income taxpayers, only to find that taxpayers flee the state and when the economy hits a wall, income tax revenue drops off a cliff and leaves policymakers grasping for solutions. Typically they look for proposals to hike other taxes on property and sales to make up the shortfall.

Policymakers and taxpayers should pause for a minute and consider what this teaches us. These data show how important it is to have a "broad tax base" (having as many items taxed from different sectors of the economy) that collects revenue from various sources that are not correlated with each other during economic cycles. This allows for a lower sales tax and income tax rates for all taxpayers and stabilizes funding for core government functions. Utah wisely steered it's tax structure in this direction in recent decades. The wisdom of this policy is right in front of our eyes in this time of crisis and economic instability.

Policymakers in Utah should take note so this lesson is not forgotten anytime soon.

Responses to COVID-19 Dominates Conversations at Annual Taxes Now Conference

The Utah Taxpayers Association successfully held its annual Taxes Now Conference in June, and were delighted to have so many participants joining us in-person and for the first time, online!

We heard from state and national tax policy experts, as well as all five of Utah's major gubernatorial candidates. The presentations were valuable and explained a lot about Utah's current status in budgeting and how to maintain a strong tax system during this difficult time.

Senate President Stuart Adams addressed the work the Legislature had been doing to protect and appropriate budget tax dollars. He said that despite a $757 million ongoing revenue loss, the Legislature worked to increase education spending by 2.2% and still maintain the Constitutionally-mandated balanced budget. He also pointed to a study which shows two of Utah's major metropolitan areas are in the top ten areas in the country poised for a recovery. What Utah has been doing is working, and we need to continue that prudence and foresight.

Carlos Braceras, Executive Director of the Utah Department of Transportation, relayed information on change in traffic loads during the early months of the COVID-19 shutdown in the state. Braceras said that Average Daily Traffic (how many vehicles travel over a certain place) was down 50 – 60% in some parts of the state in March and into April with some areas, particularly high tourist areas such as Moab and Zion National Park being down 70%.

Braceras mentioned that with this significant decrease in ADT and overall traffic, the impacts on UDOT revenues from the gas tax remain to be seen, but will decrease sharply from the prior year. UDOT is working with legislators and planning ahead to ensure absolutely necessary construction projects are maintained, while still being responsible with the decrease in revenues. Braceras said that I-15 accounts for 22% of all traffic in

the state, which is extremely significant. Right now, year over year, that figure is between 12 – 17%, dependent on the area.

Utah Unemployment Insurance Division Director Kevin Burt also gave attendees a look at unemployment insurance and its trust fund in the state compared to the nation. Mr. Burt said that during the Great Recession, 35 states' trust funds went insolvent, collectively taking more than $40 billion in debt to pay benefits. Nine states have already requested federal funds due to insolvency resulting from the recession caused by the COVID-19 pandemic.

Utah is unique with its unemployment insurance. Not only is Utah the 10th lowest unemployment insurance tax rate (approximately half the national average), but through setting the rates annually intentionally causes a lag in tax rate changes, preserving low rates during economically challenging times, and gradually increasing those rates to replenish the fund during good economic times. That gives Utah companies and the trust fund some breathing room during difficult times. We are seeing the benefits of this policy right now.

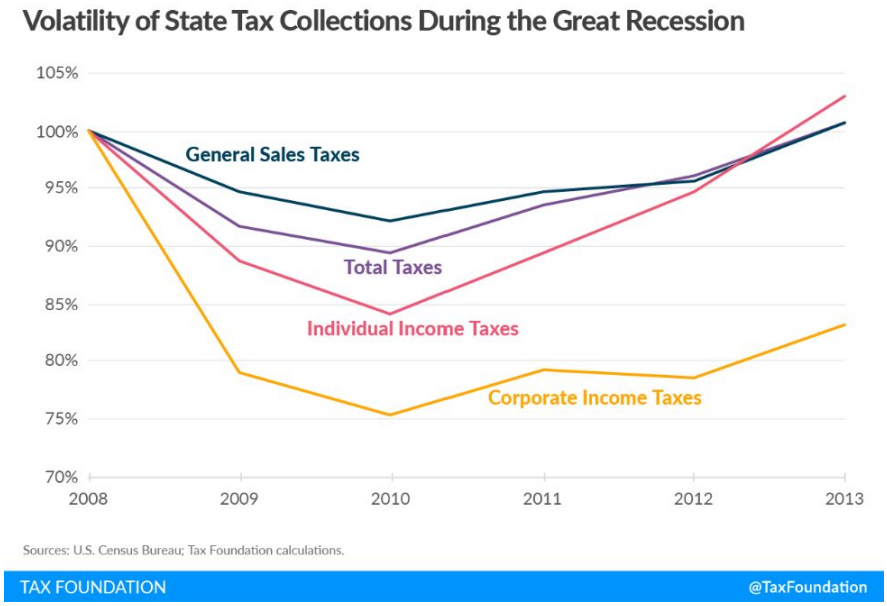
We were also pleased to hear from two national tax and economic experts. Jared Walczak from the Tax Foundation and from Stephen Moore, who works on President Trump's Economic Recovery Task Force. You can read about their presentation on page 4 and 9, respectively.

To view the entire Conference for yourself and to review the presentations, click here.

COVID-19 has Accelerated What New Economy Looks Like and the Tax Code Should Reflect That, Says National Tax Expert

We need to accelerate our thinking about what sales taxes in the new economy should look like, according to Jared Walczak, Vice President of State Projects, Tax Foundation speaking at the 2020 Taxes Now Conference. He said, "It does make sense to have a sales tax that looks like the economy we have, and that economy has changed drastically in the last few months, and I don't think we're going back." He said most of the changes would have happened eventually, but the COVID-19 recession has made us jump ahead years in how we work, where we work, and where and how we purchase.

Jared Walczak, Vice President of State Projects, Tax Foundation



Mr. Walczak demonstrated that sales tax revenue growth in all states which taxed groceries are much more stable than those which do not. There is stability in keeping groceries and digital goods and services in the sales tax code. However, he said, "it does not make sense to tax business inputs which then result in pyramiding. We don't want it to be more expensive to manufacture or conduct business in Utah."

Mr. Walczak showed how much less volatile sales taxes are than individual or corporate

income taxes. Corporate income taxes plunge deepest and last longest, followed by individual income taxes. Sales taxes drop the least due to the fact that consumption continues. Sales taxes also recover quickest, in part because it is collected monthly and consumption tends to rebound quickest. However due to the quarantine, this time people can't go to work or shop so states have seen drops in revenues beyond a normal recession.

Utah to Change NOL to Provide 5 year carryback?
Mr. Walczak pointed out that Utah mirrors federal Net Operating Loss but does not conform with federal tax code. Utah retains an 80% cap and does not allow carry back. He said if Utah would change NOL to conform with the same 5 year carryback allowed under federal law, businesses which are hurting could have immediate cash assistance instead of waiting several years to claim the current losses and have the cash available during the time of greatest need.

Federal Loan Forgiveness Should Not Be Taxable Income
Under the CARES Act federal loans can qualify for forgiveness if certain conditions are met such as not laying off workers. Under normal circumstances this would not be taxable as income.

However, because the loan forgiveness provisions are part of the CARES Act they are not contained in the IRS Code so some states may tax the loan forgiveness as income. Mr. Walczak said this confusion needs to be clarified so Utah companies do not pay state income taxes on loan forgiveness.

As noted by other presenters at the conference, Utah and a handful of other states are among the least affected by the recession, experiencing drops in revenue between 5-12% compared to New York at around 40%. Mr. Walczak noted that Moody's assumes states won't be back to normal until 2024.

"Utah is feeling the effects of the recession far less than other states," he said. "Amazingly taxable sales in Utah haven't been affected as significantly as other states."

Mr. Walczak said, "Utah has been prudent in expenditures over the years, you've built a more stable tax code than a lot of other states, you have reserve funds, so thankfully you're in a position that you don't have your backs up against the wall in these economic times."

Association Accomplishments During June:

- Successfully held the 2020 Taxes Now Conference at the Grand America Hotel
- Recommended candidates with favorable tax policy ideas to voters
- Planning the *Teed Off on Taxes* golf Tournament for August 25, 2020
- Met with local elected officials to discuss proposed property tax increases for Fiscal Year 2021

In the News

- Stephen Moore discusses Utah and Gubernatorial Candidates Weigh In
  - Ahead of the Curve Despite COVID-19 Impact: Deseret News
- Utah Sees Increased Republican Voter Registration
  - More Utahns Register to Vote in GOP Primary: Fox 13
- Utah Taxpayers Association Ranks Washington County Lowest
  - St George Optimistic on Economic Recovery: St George News

Proposed Property Tax Increases for FY 2021 (from page 1)

Entity Name	Certified Tax Rate	Proposed Tax Rate	TnT Hearing Date	Time
BRIGHAM CITY	0.001677	0.001802	13 August, 2020	7:00 P.M.
ALPINE SCHOOL DISTRICT	0.006600	0.006800	11 August, 2020	6:00 pm
CENTRAL UTAH WATER CONSERVANCY DISTRICT	0.000382	0.000400	24 August, 2020	6:00 P.M.
CLEARFIELD	0.001185	0.001437	11 August, 2020	7:00 P.M.
CORINNE CITY	0.002010	0.002537	18 August, 2020	7:00 pm
HOWELL CITY	0.000417	0.000624	11 August, 2020	7:00 P.M.
KAYSVILLE	0.001550	0.001589	06 August, 2020	6:30 PM
LEWISTON CITY	0.002198	0.002288	18 August, 2020	7:00 PM
MIDVALE CITY	0.000883	0.001043	11 August, 2020	7:00 P.M.
MILLCREEK	0.001791	0.001841	10 August, 2020	7:00 P.M.
MORGAN COUNTY SCHOOL DISTRICT	0.009202	0.009383	11 August, 2020	7:00 PM
NEBO SCHOOL DISTRICT	0.008068	0.008749	12 August, 2020	6:00 PM
NIBLEY CITY	0.001620	0.001667	27 August, 2020	6:30 PM
NORTH DAVIS FIRE DISTRICT	0.001083	0.001175	06 August, 2020	6:30 PM
NORTH LOGAN CITY	0.001358	0.001493	05 August, 2020	6:35 pm
NORTH OGDEN CITY	0.001002	0.001180	04 August, 2020	7:00 P.M.
NORTH SANPETE SCHOOL DISTRICT	0.006728	0.006868	18 August, 2020	6:00 P.M.
NORTH VIEW FIRE DISTRICT	0.000961	0.001037	18 August, 2020	6:00 P.M.
OAK CITY TOWN	0.000954	0.001070	20 August, 2020	7:30 PM
PERRY CITY	0.001965	0.002175	13 August, 2020	7:15 P.M.
PLEASANT VIEW CITY	0.001001	0.001076	11 August, 2020	6:00 P.M.
RICHMOND CITY	0.001292	0.001367	25 August, 2020	7:30 PM
SALT LAKE CITY	0.003655	0.003670	11 August, 2020	7:00 P.M.
SALT LAKE CITY LIBRARY	0.000680	0.000683	11 August, 2020	7:00 P.M.
SMITHFIELD	0.001497	0.001674	12 August, 2020	7:00 PM
SOUTH OGDEN CITY	0.002517	0.002700	04 August, 2020	6:05 pm
SOUTH SANPETE SCHOOL DISTRICT	0.008488	0.009642	12 August, 2020	6:00 P.M.
SOUTH SUMMIT SCHOOL DISTRICT	0.005455	0.005608	13 August, 2020	6:00 PM
SPANISH FORK CITY	0.000946	0.001250	04 August, 2020	6:00 PM
SYRACUSE	0.001467	0.001593	11 August, 2020	6:00 PM
TOOELE COUNTY SCHOOL DISTRICT	0.009042	0.009565	11 August, 2020	7:00 P.M.
TOQUERVILLE CITY	0.000837	0.001650	12 August, 2020	6:01 pm
WAYNE COUNTY SCHOOL DISTRICT	0.004362	0.004457	12 August, 2020	6:00 PM
WELLSVILLE	0.000910	0.000949	06 August, 2020	6:15 PM
WEST POINT	0.000877	0.000917	04 August, 2020	7:00 P.M.
WEST VALLEY CITY	0.003250	0.003263	11 August, 2020	6:30 PM