

## **Our Parks Are Our Heritage**

Huntsville Town Park has been around since about 1861 when early founders hired a surveyor to lay out the community center, including a formal town square. Through the years, residents of Huntsville have paid taxes to develop and maintain the park throughout its history.

Liberty and Eden Parks have a similar history. Liberty Park was donated to the Liberty Town Center in 1884 by John Marshall and was developed and used in conjunction with the LDS Church until 1974, when it was given back to the community for a park. Eden Park was established after Elizabeth Shaw Stewart donated the eight-acre square where today's park is centered, and a two-acre parcel where the Eden fire station is now located. Prior to the fire station, the Eden school once stood there. After it was demolished, the property was used as an informal park area. Because there was no Eden town proper, the LDS Church became the custodian of the property until the Eden community could develop it. In the 1980s the State of Utah went to the Church and told them that they needed to develop the property or sell it. Church officials, in turn, told community members they needed to develop the 8-acre land and take it over. The land was "deeded" to Eden as a subdivision of Weber County. To receive and operate the parks, Weber County created the Eden Park District and Liberty Park District and appointed boards to manage the parks. The district collected an annual \$10 tax fee from each Eden domain.

Eden's first park board was established in the mid-1980s. They created a master plan for the new park, and in 1988 development of the park began, with the horse arena being the first addition to the new park.

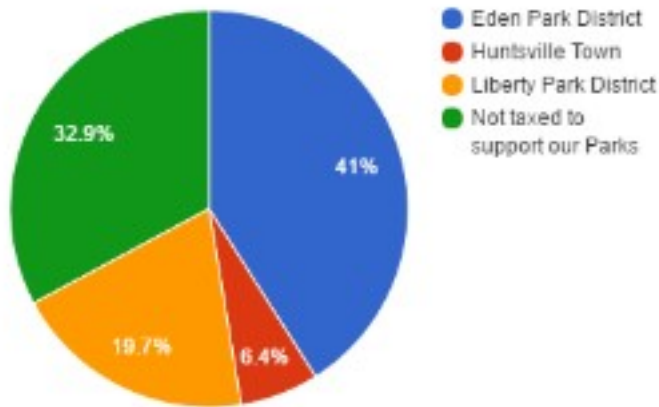
Since then, the three parks have operated separately. Huntsville funds their park through town taxes; Liberty Parks District through Park District taxes, which are collected with property tax payments; and, today, the Eden Park District is still funded through a fee-per-household tax.

Through the years, as the Valley continued to develop, the park districts and town boundaries did not expand to include many of the new households and area properties. Here is what the 2016 tax records tell us about the inequity that has developed:

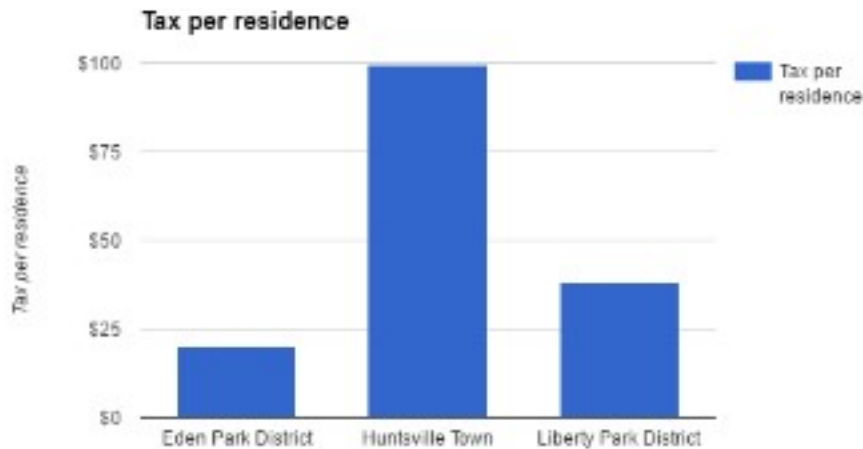
Who is currently paying to support our parks? The Eden Park District is the largest in the Valley, and contains 1,638 homes. Its northern boundary is the Cache County line, and its southern boundary includes about half of Ogden Canyon; however, not all properties in this geographic location are contributing taxes toward the park. The Liberty Park District is also geographically large and contains 787 residences; its boundaries include the Durfee Creek area in the north, the golf course on the east, and ends just before reaching Nordic Valley to the south.

Huntsville Town includes 256 residences. The town is unable to collect taxes for the park from residents and property owners to the east and south of Huntsville Town because they reside outside of the incorporated area of Huntsville Town. Of the 3,994 total residences in the Valley, 1,313 residences pay no taxes to support our community parks.

### Valley Residences



On a per-household basis, Huntsville residents pay more than 2.5 times more to support Huntsville Park, than what Liberty Park District residents pay in taxes to support Liberty Park. However, Liberty Park District residents pay about 2 times more to support Liberty Park than what residents of Eden Park District pay in taxes to support Eden Park.



In 2008, Weber County adopted the Recreation Element of the General Plan, which included population and development projections for the Valley, along with recommendation to create a Valley-wide Park District with a financial basis that could expand parks and facilities to keep up with growth and tourism. It was noted then that our parks were not expanding to keep pace with growth; indeed, there had been zero expansion of our parks while the number of housing units had tripled.

We have made modest progress since 2008. In 2010, Weber County reached an agreement with Snowbasin to set aside seven acres for a public park near the Trapper's Loop Junction. In 2011, Huntsville purchased the old Valley Elementary property and expanded the park into this area, and added a soccer field and trails hub/kiosk as grants allowed.

In 2016, the Liberty Park Board purchased two parcels of property adjacent to Liberty Park in order to protect and expand the park. This is good news, but none of the park entities have sufficient monies to actually fund and execute expansion plans, nor, to develop the newly acquired properties.

Worse yet, we now know that our parks are receiving a total of around \$88,000 annually from taxes to maintain the parks we have, but are spending around \$150,000. The added monies needed to maintain the parks is generated through various fundraisers, such as July 4 activities. This is having the negative effect of burning out our Valley park board (and Huntsville Town Council) members, who all serve in a volunteer capacity, because so much of their energy goes into annual fundraising efforts to bridge the gaps. It also means there is no viable way to finance expansion or improvements of community parks as the Valley continues to grow.

All of this has led up to a few simple ideas. Why not . . .

- create a single, Valley-wide park entity to support our parks; it's the equitable thing to do;
- base funding, as the Liberty Park District currently does, on taxable property value; indeed, let's use the levy rate Liberty uses. It is small and equitable, and effective at keeping up with growth;
- retain local control of each park by having individual park committees set budgets, rules, and run local events, while a Valley-wide parks entity oversees the whole; and
- change the way our Ogden Valley Parks Board is selected. Instead of appointments by the County Commission, let's elect members to make sure they are listening to the voice of the residents.

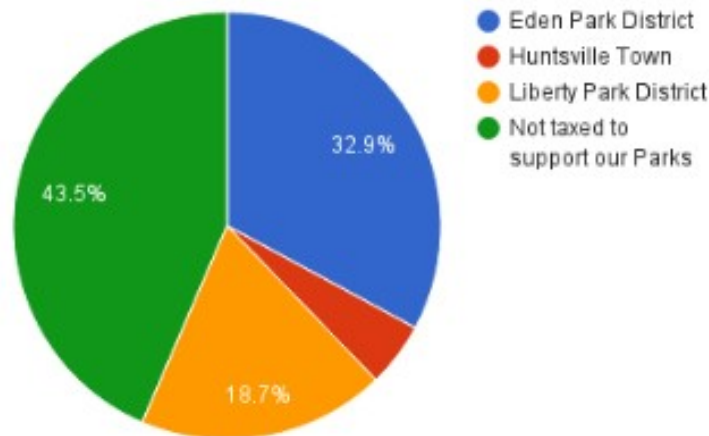
### **A Feasible Idea**

The Weber County is in the process of updating the General Plan, which reveals these important aspects of growth projections for the Valley: (a) housing units are expected to double by 2030, (b) we will soon hit the point where the number of Valley resident homes will be outnumbered by second homes, and (c) the overall taxable value of Valley property is increasing at a fast pace.

Our current approach to funding parks is different in each community. Liberty Park District and Huntsville Town use a mil levy approach to fund their parks, while Eden Park District uses a flat fee-per-household approach. Huntsville Town funds the park as part of its town budget while residents in the Eden and Liberty Districts have a line item on their tax bill to fund the parks.

The idea is to base taxes for our parks on "taxable value" (the tax basis for each property after discounts are applied for agricultural green belt and primary residence elections). Here is how the property values look in relationship to our parks.

## 2016 taxable value



As you can see, almost half of the taxable value of property in the Valley is not taxed to support our parks. This results in the rest having to pay a lot more, while many pay nothing at all. According to the Weber County Treasurer's Office, the total 2016 taxable value in Ogden Valley, from the mouth of Ogden Canyon to the county boundaries to the north, south, and east, is \$2.261 billion.

### Let's Turn Our Heritage into Our Legacy

We can create equitable, realistic, long-term financing for our parks. If we create an Ogden Valley Parks Service Area and apply the mil levy rate used by the Liberty Park District for the 2016 tax year (0.000138), then . . .

- Tax collections for the parks would increase from \$88,000 to \$161,000, and more closely match the \$150,000 worth of annual expenses.
- Every property owner is treated the same based on the taxable value of their property.
- For residents of the Valley, this means owners of a \$500,000 home would pay \$37.95 annually in property taxes to support the parks, and owners of a \$250,000 home would pay half that.
- Second home owners would pay a bit more (\$69 on a \$500,000 home) because primary residences in Utah receive a 45% tax break.
- Owners of agricultural properties would continue to pay close to nothing because of Utah State law that allows property registered as greenbelt agricultural land to be taxed at a minimal rate.
- Empty building lots and other properties not registered as greenbelt would pay taxes based on the market value of the property. Currently, these types of properties are taxed in Huntsville Town and Liberty Park District, but are excluded in the Eden District.

Our valley's forefathers were community-minded, and left us a beautiful heritage. The proposed Ogden Valley Parks Service Area, if adopted, would provide the community with the opportunity to maintain local decision-making powers and management of our parks while

perpetuating our legacy—creating and caring for the resources and infrastructure vital to a healthy and thriving community.