



Summit County Auditor
60 North Main Street, PO Box 128
Coalville UT 84017
summitcounty.org

Entities in Summit County Levying Taxes

1) Summit County General Fund

This levy funds general government services throughout Summit County and is levied on all County property owners. Examples of such services include (but are not limited to): (a) Surveying operations; (b) Health Department operations; (c) Libraries; (d) Senior Citizen Services; (e) Animal Control; (f) Engineering; (g) Weed Control; (h) Corrections; (i) School Resource Officers; (j) Search and Rescue; and (k) Major Crimes Unit amongst others. The list is extensive, and the services are provided to ALL County Residents – even those residing in incorporated cities/towns such as Park City, Kamas and Oakley.

2) Summit County Municipal Services

This levy funds “municipal type services” that normally would be provided by an incorporated city/town. These taxes are levied on all County residents who live OUTSIDE of an incorporated city/town. Residents of Park City, Kamas, Oakley, etc. do not pay these taxes. These “municipal” services include (but are not limited to): (a) Building inspections; (b) Planning; (c) Sheriff Patrol – in the unincorporated areas of the County; (d) Transportation; (e) County Roads; (f) Class B Roads; (g) Public Works – i.e. Stormwater, snowplowing etc.; and the (h) Fire Warden.

3) STATE Assessing and Collecting

This levy is assessed by the Utah State Tax Commission on all real property within the State of Utah. A portion of the revenue collected, 82%, is used to establish and maintain uniform assessment levels among counties in the State. The remaining percentage, 18% (up to \$500,000 annually), is distributed to Counties of the 4th, 5th, and 6th classes in the State of Utah to help equalize them with Counties of the 1st, 2nd, and 3rd class. (UT Code: 59-2-1602 & 1063)

4) COUNTY Assessing & Collecting

The County Assessing & Collecting levy is used to fund the functions of assessing parcels within the County and collecting the taxes associated with the assessments.

5) Park City School District

Taxes paid to the Park City School District are comprised of the (1) Capital Local Levy; (2) Voted Local Levy; and (3) Board Local Levy. Please contact the Park City School District Administrative Offices with any questions regarding these levies.

6) North Summit School District

Taxes paid to the North Summit School District are comprised of the (1) Capital Local Levy; (2) Voted Local Levy; and (3) Board Local Levy. Please contact the North Summit School District Administrative Offices with any questions regarding these levies.

7) South Summit School District

Taxes paid to the South Summit School District are comprised of the (1) GO Bond Payments (General Obligation Bond); (2) Capital Local Levy; (3) Voted Local Levy; and (4) Board Local Levy. Please contact the South Summit School District Administrative Offices with any questions regarding these levies or the tax increases.

8) State Basic School Levy

The levy is assessed by the State of Utah on every parcel of real property within Utah. The rate is uniform and is set by the State Board of Education. The taxes raised are used to help “equalize” per student expenditures across the State.

9) Coalville City

This tax is assessed on all residents of Coalville for the provision of municipal services. Please contact Coalville City for information on the services provided.

10) Francis City

This tax is assessed on all residents of Francis for the provision of municipal services. Please contact Francis City for information on the services provided.

11) Henefer Town

This tax is assessed on all residents of the Town of Henefer for the provision of certain municipal services. Please contact Henefer Town for information on the services provided.

12) Kamas City

This tax is assessed on all residents of the City of Kamas for the provision of certain municipal services. Please contact Kamas City for information on the services provided.

13) Oakley City

This tax is assessed on all residents of Oakley for the provision of certain municipal services. Please contact Oakley City for information on the types of services provided.

14) Park City Municipal

This tax is assessed on all residents of Park City (not residents of the 84098-zip code) for the provision of municipal services. Please contact Park City Administrative Offices for information on the services provided. Residents in the 84098-zip code have their municipal services provided by Summit County.

15) Weber Basin Water Conservancy District

This levy is used to repay obligations to the Federal Government for facilities constructed to mitigate flooding and water delivery within the boundaries of the district.

16) Central Utah Water Conservancy District

This levy is used to repay obligations to the Federal Government for facilities constructed to mitigate flooding and water delivery within the boundaries of the district.

17) South Summit Cemetery District

The residents of this district are assessed this levy to provide cemetery services either through facilities or systems.

18) Wanship Cemetery District

The residents of the district are assessed this levy to provide cemetery services either through facilities or systems.

19) Hoytsville Cemetery District

The residents of the district are assessed this levy to provide cemetery services either through facilities or systems.

20) Snyderville Basin Cemetery District

The residents of the district are assessed this levy to provide cemetery services either through facilities or systems.

21) South Summit Fire District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

22) North Summit Fire District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

23) Park City Fire District

Taxes raised by this levy are used to fund a combination of facilities, maintenance and ongoing administration of the Fire District.

24) Wildland Fire District

This levy is assessed to residents for fire suppression services within the boundaries of the district.

25) Summit County Service Area #3 – Silver Creek

The tax levied by this Service Area#3 (Silver Creek) goes for (a) road maintenance; and (b) water management within the Silver Creek development only. Summit County provides no road maintenance or water management services within Service Area #3.

26) Summit County Service Area #5 – Lake Rockport Estates

The levy assessed by Service Area #5 (Lake Rockport Estates) is used for the operation of sewage collection, treatment and disposition system.

27) Summit County Service Area #6 – Road Maintenance

Taxes paid to Service Area #6 are only assessed for residents living within certain platted subdivisions in the unincorporated areas of the County. Examples include Jeremy Ranch, Silver Creek, Summit Park, Pinebrook, Summit Park, etc. Monies are used to provide road maintenance and include snow removal services.

28) Summit County Service Area #8 – Chalk Creek

Taxes paid to Service Area #8 (Chalk Creek) are only assessed to residents living within the boundaries of the area. These taxes are used to provide road maintenance including snow removal services.

29) Mosquito Abatement District

This levy is assessed to enable the district in its mission to help reduce the number of mosquitos and flies within the County.

30) Snyderville Basin Recreation District

There are two components of the district's levy: (1) A bond portion and (2) An Operations and Maintenance assessment. The bond portion is assessed as repayment for an open space bond that the residents of the district voted to ratify several years ago. There is a second Open Space Bond component, but that is assessed under the "Snyderville Basin Bond" levy. The Operations and Maintenance assessment is levied to provide recreational services and facilities to residents.

31) Snyderville Basin Recreation Bonds A and B

This levy is assessed to all properties within the district along with other parcels outside the boundaries, who, at the time this bond was passed, were included within the confines of the district. These additional properties were subsequently annexed by Park City thus removing them from the district, but the bond repayment obligation remained.

32) North Summit Recreation District

The levy for North Summit Recreation is used to fund recreational opportunities for residents of the district.

Entity Name	Phone #
Summit County General & Municipal Services & Assessing and Collecting	435-336-3223
State Assessing & Collecting and State Basic School Levy	https://tax.utah.gov/contact
Park City Schools	435-645-5600
North Summit Schools	435-336-5654 x1003
South Summit Schools	435-783-4301 x4109
Coalville City	435-336-5981
Francis City	435-783-6236
Henefer Town	435-336-5365
Kamas City	435-783-4630
Oakley City	435-783-5734
Park City Municipal	435-615-5229
Weber Basin Water Conservancy District	801-771-1677
Central Utah Water Conservancy District	801-226-7139
South Summit Cemetery	435-783-4569
Wanship Cemetery	435-336-2515
Hoytsville Cemetery	435-336-2232
Snyderville Basin Cemetery District	301-807-2486
South Summit Fire District	435-783-2375
North Summit Fire District	435-336-2221
Park City Fire District	435-940-2505
Wildland Fire District	435-336-3223
Service Area #3 (Silver Creek)	435-500-6260
Service Area #5 (Lake Rockport Estates)	801-253-7973
Service Area #6 (Road Maintenance)	435-336-3223
Service Area #8 (Chalk Creek)	435-336-3223
Mosquito Abatement District	435-336-2088
Snyderville Basin Recreation and Bonds A & B	435-649-1564
North Summit Recreation District	435-336-7322