

**Sugar House SAA Tentative Timeline**

Step	Action	Description	Group/Lead	Deadlines
1	Consultant Contract	Contract with a consultant to provide guidance throughout process.	DED	
2	Develop Assessment Methodology	Primary and secondary assessment. Methodology that conforms to Assessment Area Act	DED	3/24/2026
3	Technical Description of the Area	Technical Description of the area provided to Engineering. Engineering prepares tax roll.	Consultant	4/20/2026
4	Bond Counsel Description & Improvement Review	Bond Counsel reviews the description of Improvements and Areas to be Improved.	DED	4/20/2026
5	Resolution of intent to designate.	Bond Counsel drafts resolution of Intent to Designate.	Bond Counsel	4/28/2026
6	Resolution of Intent to Designate and Justification transmittal. (Mayor)	Resolution of Intent to Designate and justification documentation transmitted to Mayor's Office.	DED	5/7/2026
7	Resolution of Intent to Designate and Justification transmittal. (Council Office)	Resolution of Intent to Designate and justification documentation transmitted to Council Office.	Mayor's Office	5/18/2026
8	City Council – Work Session	DED will brief the City Council on SAA Information and the Resolution of Intent to Designate.	DED	5/28/2026
9	Property Owner Letter (Notice of Intent to Designate) Prep	Property Owner letter includes verbiage of preliminary estimate, rate, notice of intent to designate, common question and map finalized.	DED	6/8/2026
10	Tax Roll	Engineering assesses County Data & DED approves	Engineering & DED	6/8/2026
11	City Council – Formal Meeting	City Council adopts the Resolution of Intent to Designate the assessment area.	City Council	Early June 2026
12	Salt Lake County Property Tax Information.	Numbers should be available by June 30, 2026.	Consultant	6/30/2026
13	Post Notice of Intent to Designate	Post notice of intent to designate in at least three public places within boundaries of jurisdiction. 20 – 35 days before protest hearing.	DED	Late June or Early July 2026
14	Mail out Notice of Intent to Designate	Mail Notice of Intent to Designate, within 10 days of notice posting.	DED sends via State Mail	Early July 2026
15	Minutes prepared for use at protest hearing	Distribute to team SAA.	Bond Counsel	7/23/2026
16	City Council – Formal Meeting	<b>City Council Protest Hearing</b>	City Council	Early August 2026
17	Draft Resolution to Designate the Assessment Area and appoint the Board of Equalization (BOE).	Bond Counsel prepares, DED and Attorney's Office review.	Bond Counsel	8/10/2026
18	Resolution to Designate the Assessment Area and appoint the Board of Equalization Transmittal (Mayor's Office)	Resolution to Designate the Assessment Area and appoint the Board of Equalization Transmitted to Mayor's Office.	DED	8/17/2026
19	Resolution to Designate the Assessment Area and appoint the Board of Equalization (City Council).	Resolution to Designate the Assessment Area and appoint the Board of Equalization Transmitted to the Council Office.	Mayor's Office	8/24/2026
20	Property Owners Written Protests Filing Deadline	Property owners who are protesting the assessment area. Also, the <b>end of 60-day written protest period.</b>	Recorder's Office	Early October 2026
21	Compile Written Protests & Deliver to City Council	Compilation of protests sent to City Council.	Recorder's Office	10/4/2026
22	Publishing of Written Protests	Publishing of Written Protests on City & State public notice website.	Recorder's Office	10/5/2026
23	City Council – Formal Meeting	City Council announces the protest tally and if it exceeds 40% threshold. <b>Within 15 days after protest period ends.</b>	City Council	Mid-October 2026
24	City Council – Formal Meeting	City Council adopts the Resolution to Designate the Assessment Area and appoints the Board of Equalization.	City Council	Mid-October 2026

25	Recording of the Resolution to Designate the Assessment Area & Notice of Proposed Assessment	Record Resolution to Designate the Assessment Area and Notice of Proposed Assessment with Salt Lake County Recorder, within 15 days of adoption.	Recorder's Office	Late October 2026
26	BOE Notice and Dates of BOE Meetings.	Finalize Verbiage for BOE notice and dates of BOE meetings.	Bond Counsel	10/22/2026
27	Prepare mailing for the BOE notice.	Begins 2 weeks before mailing date.	Engineering	11/6/2026
28	Publication of the BOE hearings.	Publication and posting of time and location of the 3 consecutive meetings. Posted in 3+ public places 20 - 35 days from the first BOE hearing date. Published on the Utah Public Notice Website.	Recorder's & DED	11/10/2026
29	Mailing due to Recorder's Office for review.	Due 1 week before mailing date.	Engineering	11/13/2026
30	Mailing of preliminary assessment & notice of BOE hearings	Mailing sent to each property owner and each street address.	DED	11/20/2026
31	BOE hearings 9:00 am to 10:00 am (public meeting).	Held on consecutive days by statute.	Recorder's Office	12/1/2026
32	BOE hearings 10:00 am to 11:00 am (public meeting).	Held on consecutive days by statute.	Recorder's Office	12/2/2026
33	BOE hearings 1:00 pm to 2:00 pm (public meeting).	Held on consecutive days by statute.	Recorder's Office	12/3/2026
34	Finalization of BOE Hearings	Finalize the report	DED	12/11/2026
35	BOE Report Completion	BOE report completed, signed, and forwarded to City Council and Bond Counsel.	DED	12/14/2026
36	Mailing of BOE Final Report	BOE report mailed to objecting property owners. Begins 15-day appeal period.	Engineering	12/21/2026
37	Assessment Ordinance	Bond Counsel drafts Assessment Ordinance	Bond Counsel	12/21/2026
38	Assessment Ordinance Transmittal (Mayor's Office).	Assessment Ordinance transmitted to the Mayor's Office.	DED	1/4/2027
39	Assessment Ordinance Transmittal (Council Office).	Assessment Ordinance transmitted to the Council Office.	Mayor's Office	1/11/2027
40	Budget Submission for SAA	Submit budget to SLC Finance Department.	DED	1/11/2027
41	City Council – Formal Meeting	City Council accepts or modifies BOE recommendations and adopts or rejects Assessment Ordinance.	City Council	Early Feb 2027
42	Assessment Area Management Contract drafting and Execution	Execute Agreement between Salt Lake City and the vendor to manage the assessment area.	DED	After budget approval
43	Transfer properties into billing status.		Engineering	2/20/2027
44	Publication & Posting of the Assessment Ordinance	Publication of the Assessment Ordinance on the Utah Public Notice Website. Post a copy of the Assessment Ordinance in at least three public places within the jurisdiction boundaries. For at least 21 days	DED/Recorder's	2/24/2027
45	Assessment Invoices and Billing	Mail assessment notices and invoices to Property Owners	Treasurer	3/5/2027
46	Record Notice of Assessment Interest with Salt Lake County Recorder.	Utah Code 11-42-404(4)(b)(iii) requires the notice of assessment interest to "describe the property assessed by legal description and tax identification number." Metes and Bounds legal description provided by Recorder's Office.	(SLC) Recorder's Office	3/20/2027
47	<b>Effective start date of the Assessment Ordinance</b>	<b>Must be specified in the Assessment Ordinance</b>	<b>DED</b>	<b>3/21/2027</b>
48	Assessment Payments Due	Invoice Payments due from property owners [15 days after effective date of Assessment Ordinance]	Treasurer	4/6/2027