

## ESTIMATED FEE &amp; TAX IMPACT ON AVERAGE HOME

| CITY                            | AVERAGE WATER  | AVERAGE SEWER  | AVERAGE STORM WATER | AVERAGE GARBAGE & RECYCLING | TOTAL UTILITIES | AVG. HOME PROPERTY TAX PER MO. * | TOTAL TAX & FEE PER MO. AVERAGE |
|---------------------------------|----------------|----------------|---------------------|-----------------------------|-----------------|----------------------------------|---------------------------------|
| West Jordan                     | \$113.00       | \$40.45        | \$6.04              | \$18.11                     | <b>\$177.60</b> | \$34.83                          | <b>\$212.43</b>                 |
| American Fork <sup>(1)</sup>    | \$98.54        | \$48.15        | \$8.50              | \$16.64                     | <b>\$171.83</b> | \$32.86                          | <b>\$204.69</b>                 |
| Lindon <sup>(1)</sup>           | \$88.56        | \$47.88        | \$10.69             | \$15.15                     | <b>\$162.28</b> | \$21.74                          | <b>\$184.02</b>                 |
| Pleasant Grove <sup>(1)</sup>   | \$81.09        | \$47.43        | \$14.41             | \$17.60                     | <b>\$160.53</b> | \$29.16                          | <b>\$189.69</b>                 |
| Provo                           | \$58.52        | \$59.46        | \$10.75             | \$24.95                     | <b>\$153.68</b> | \$43.44                          | <b>\$197.12</b>                 |
| Ogden <sup>(1)</sup>            | \$87.13        | \$33.98        | \$8.47              | \$21.73                     | <b>\$151.31</b> | \$46.69                          | <b>\$198.00</b>                 |
| Vineyard                        | \$71.18        | \$48.75        | \$5.00              | \$19.00                     | <b>\$143.93</b> | \$64.85                          | <b>\$208.78</b>                 |
| South Jordan <sup>(1)</sup>     | \$90.36        | \$25.00        | \$7.58              | \$15.63                     | <b>\$138.57</b> | \$31.71                          | <b>\$170.28</b>                 |
| Saratoga Springs <sup>(1)</sup> | \$61.27        | \$53.56        | \$6.00              | \$15.15                     | <b>\$135.98</b> | \$26.47                          | <b>\$162.45</b>                 |
| Payson <sup>(1)</sup>           | \$62.52        | \$46.80        | \$6.30              | \$20.11                     | <b>\$135.73</b> | \$23.24                          | <b>\$158.97</b>                 |
| Spanish Fork <sup>(1)</sup>     | \$49.58        | \$45.41        | \$12.62             | \$20.20                     | <b>\$127.81</b> | \$21.99                          | <b>\$149.80</b>                 |
| West Valley                     | \$69.19        | \$34.00        | \$6.00              | \$15.50                     | <b>\$124.69</b> | \$58.34                          | <b>\$183.03</b>                 |
| Sandy                           | \$79.93        | \$20.81        | \$6.00              | \$15.95                     | <b>\$122.69</b> | \$22.87                          | <b>\$145.56</b>                 |
| Lehi <sup>(1)</sup>             | \$55.21        | \$38.54        | \$5.00              | \$13.68                     | <b>\$112.43</b> | \$27.84                          | <b>\$140.26</b>                 |
| <b>OREM<sup>(2)</sup></b>       | <b>\$47.82</b> | <b>\$35.79</b> | <b>\$8.20</b>       | <b>\$17.60</b>              | <b>\$109.41</b> | <b>\$23.47</b>                   | <b>\$132.88</b>                 |
| Layton                          | \$51.17        | \$29.45        | \$7.60              | \$21.15                     | <b>\$109.37</b> | \$31.03                          | <b>\$140.40</b>                 |
| Eagle Mountain                  | \$44.88        | \$43.06        | \$5.00              | \$14.50                     | <b>\$107.44</b> | \$14.10                          | <b>\$121.54</b>                 |
| Springville                     | \$44.40        | \$34.62        | \$6.50              | \$21.69                     | <b>\$107.21</b> | \$29.16                          | <b>\$136.37</b>                 |

\* Assumes \$425,000 home taxed at 55.0% of market value.

<sup>(1)</sup> These cities have a separate outside watering system (pressurized irrigation) for some or most of its residents.

<sup>(2)</sup> The City of Orem includes two free transfer station passes.

## UTILITY FEES AND TAX RATE COMPARISONS – SELECTED UTAH CITIES

### AVERAGE MONTHLY UTILITY FEES

| <u>WATER *</u>     |                | <u>SEWER **</u>  |                | <u>STORM WATER</u> |               |
|--------------------|----------------|------------------|----------------|--------------------|---------------|
| West Jordan        | \$113.00       | Provo            | \$59.46        | Pleasant Grove     | \$14.41       |
| American Fork 1    | \$98.54        | Saratoga Springs | \$53.56        | Spanish Fork       | \$12.62       |
| South Jordan       | \$90.36        | Vineyard         | \$48.75        | Provo              | \$10.75       |
| Lindon 1           | \$88.56        | American Fork    | \$48.15        | Lindon             | \$10.69       |
| Ogden              | \$87.13        | Lindon           | \$47.88        | American Fork      | \$8.50        |
| Pleasant Grove 1   | \$81.09        | Pleasant Grove   | \$47.43        | Ogden              | \$8.47        |
| Sandy              | \$79.93        | Payson           | \$46.80        | <b>OREM</b>        | <b>\$8.20</b> |
| Vineyard           | \$71.18        | Spanish Fork     | \$45.41        | AVERAGE CITY       | \$7.82        |
| AVERAGE CITY       | \$70.75        | Eagle Mountain   | \$43.06        | South Jordan       | \$7.58        |
| West Valley        | \$69.19        | AVERAGE CITY     | \$41.37        | Springville        | \$6.50        |
| Payson 1           | \$62.52        | West Jordan      | \$40.45        | Payson             | \$6.30        |
| Saratoga Springs 1 | \$61.27        | Lehi             | \$38.54        | West Jordan        | \$6.04        |
| Provo              | \$58.52        | <b>OREM</b>      | <b>\$35.79</b> | Sandy              | \$6.00        |
| Lehi 1             | \$55.21        | Springville      | \$34.62        | Saratoga Springs   | \$6.00        |
| Spanish Fork 1     | \$49.58        | West Valley      | \$34.00        | West Valley        | \$6.00        |
| <b>OREM</b>        | <b>\$47.82</b> | Ogden            | \$33.98        | Eagle Mountain     | \$5.00        |
| Eagle Mountain     | \$44.88        | South Jordan     | \$25.00        | Lehi               | \$5.00        |
| Springville        | \$44.40        | Sandy            | \$20.81        | Vineyard           | \$5.00        |

### AVERAGE MONTHLY UTILITY FEES/AVERAGE TAX RATES

| <u>GARBAGE &amp; RECYCLING</u> |                | <u>PROPERTY TAX</u> |                 | <u>FRANCHISE TAX ***</u> |              |
|--------------------------------|----------------|---------------------|-----------------|--------------------------|--------------|
| Provo                          | \$24.95        | Vineyard            | 0.003329        | American Fork            | 6.00%        |
| Ogden                          | \$21.73        | West Valley         | 0.002995        | <b>AVERAGE CITY</b>      | <b>6.00%</b> |
| Springville                    | \$21.69        | Ogden               | 0.002397        | Eagle Mountain           | 6.00%        |
| Spanish Fork                   | \$20.20        | Provo               | 0.002230        | Lehi                     | 6.00%        |
| Payson                         | \$20.11        | West Jordan         | 0.001788        | Lindon                   | 6.00%        |
| Vineyard                       | \$19.00        | American Fork       | 0.001687        | Ogden                    | 6.00%        |
| West Jordan                    | \$18.11        | AVERAGE CITY        | 0.001663        | <b>OREM</b>              | <b>6.00%</b> |
| <b>AVERAGE CITY</b>            | <b>\$17.80</b> | South Jordan        | 0.001628        | Payson                   | 6.00%        |
| Pleasant Grove                 | \$17.60        | Springville         | 0.001497        | Pleasant Grove           | 6.00%        |
| <b>OREM (2)</b>                | <b>\$17.60</b> | Pleasant Grove      | 0.001497        | Provo                    | 6.00%        |
| American Fork                  | \$16.64        | Lehi                | 0.001429        | Sandy                    | 6.00%        |
| Sandy                          | \$15.95        | Saratoga Springs    | 0.001359        | Saratoga Springs         | 6.00%        |
| South Jordan                   | \$15.63        | Payson              | 0.001193        | South Jordan             | 6.00%        |
| West Valley                    | \$15.50        | Sandy               | 0.001174        | Spanish Fork             | 6.00%        |
| Lindon                         | \$15.15        | Spanish Fork        | 0.001129        | Springville              | 6.00%        |
| Saratoga Springs               | \$15.15        | Lindon              | 0.001116        | Vineyard                 | 6.00%        |
| Eagle Mountain                 | \$14.50        | <b>OREM</b>         | <b>0.001094</b> | West Jordan              | 6.00%        |
| Lehi                           | \$13.68        | Eagle Mountain      | 0.000724        | West Valley              | 6.00%        |

\* Based on the City of Orem average residential use of 28,000 gallons per month with a 3/4 inch meter. For cities charging varying summer and winter rates, a distribution of 19,000 gallons in the summer and 9,000 gallons in the winter was used.

\*\* Based on the City of Orem average residential use of 9,000 gallons per month.

\*\*\* The cable television franchise tax rate is set at 5% by Federal Statute and the Utah Municipal Telecommunications License Tax is set at 3.5% by State Statute. Neither rate is included in this comparison table since tax laws render them meaningless.

(1) This city has pressurized irrigation (secondary) watering for all or a majority of its residents. For these cities, a mix of 12,000 gallons of culinary water to 16,000 gallons of secondary water was utilized. If charged by lot size, an average lot size of 0.33 acres was used.

(2) The City of Orem includes two free transfer station passes.