

## Erin Nelson

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**From:** Erin Nelson  
**Sent:** Sunday, May 31, 2026 9:29 PM  
**To:** Josh Ewing; Spencer Wade; Britt Hornsby; Jennifer Davila; Gary Haws  
**Subject:** FW: fire department funding?

Please see correspondence below from Theresa Breznau. Including correspondence she had with the Utah League of Cities and Towns.

Thanks,

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**From:** Erin Nelson  
**Sent:** Thursday, May 28, 2026 1:28 PM  
**To:** 'Theresa Breznau' [REDACTED]  
**Cc:** Josh Ewing <mayorewing@townofbluffutah.gov>  
**Subject:** RE: fire department funding?

Greetings Theresa,

I will be sure to share your comments with council, as well as look into the research you have provided.

You are correct; both the Bluff Fire Department and Emergency Medical Services staff are entities under San Juan County. The Town of Bluff provides support for these entities to ensure smooth and continuous operations, as the Town is ultimately responsible for emergency response and coordination with San Juan County including events which trigger County, State, and Federal aid. There is a specific chain of command that must be followed, wherein the Town as a municipality must call for aid and escalate the incident. The Bluff Fire Department can't even order something as simple as sandbags if an emergency takes place right now; I am tasked with coordinating that with the County's Emergency Director. It's true the day-to-day operations of going on calls falls to County (Bluff) volunteers, however, the Town of Bluff government has a significant stake in ensuring continuity and coordination between the entities described. The Town has held seats on the County's LEPC (Local Emergency Planning Committee) for years and is very involved in ensuring emergency response plans are well-developed and coordinates with other entities like the Utah Forestry, Fire & State Lands Division.

The Bluff Town Council is proposing a property tax increase for Emergency Services including the administrative role which would be a **Town of Bluff W-2 employee. The role would not report to Bluff Fire, Bluff EMS, or to San Juan County.** As stated in the open house meeting, the role would encompass multiple facets of Emergency Services including responsibilities such as ensuring the emergency plans are written and updated, coordinating with residents on wildland-urban interface requirements, grant writing, and administrative support for the volunteer agencies. **This role aligns with [Bluff's Long-Term strategic plan](#) that was adopted by the previous town council in August of 2023 which called for new, paid positions including an Emergency Services Manager.**

The Public Hearing for the FY2027 Budget will be held at 4pm on Tuesday, June 2<sup>nd</sup> and I encourage you and all other interested parties to attend or submit other comments to the Town Council for consideration.

Kind Regards,

Erin Nelson  
Town Manager  
Town of Bluff, Utah  
190 N 3<sup>rd</sup> E, Suite #1  
PO Box 324, Bluff, UT 84512  
435-269-0021

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**From:** Theresa Breznau [REDACTED]  
**Sent:** Thursday, May 28, 2026 10:53 AM  
**To:** Erin Nelson <[manager@townofbluffutah.gov](mailto:manager@townofbluffutah.gov)>  
**Subject:** Re: fire department funding?

Hi Erin,

After writing to you yesterday with my question about - if the town is able to raise property taxes for EMS funding even though the Bluff EMS is authorized by the county, not the town of Bluff, I decided to contact the Utah League of Cities and Town directly for the answer.

I didn't identify the town. I just asked:

*Can an incorporated Utah town raise property taxes for a volunteer fire department that is under county authority?*

In addition, I also asked about a Senate Bill 1005. Here is that question:

*I've seen in a news article that there is a House Bill that might allow the town to raise sales tax for this purpose. It is called Senate Bill 1005. From what I can gather from the article, the bill has passed.*

*The article states:*

*Under Senate Bill 1005, municipalities and special services districts can now use a local sales tax to fund emergency medical and fire services.....*

*<https://kutv.com/news/eye-on-your-money/new-utah-law-swaps-funding-resources-for-emergency-services-statewide>*

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Angela with ULCT responded several hours later after checking in with her staff. Here is her response:

**From:** ULCT Info <[info@ulct.utah.gov](mailto:info@ulct.utah.gov)>  
**Sent:** Wednesday, May 27, 2026 4:10 PM  
**To:** Theresa Breznau [REDACTED]  
**Subject:** RE: fire department funding?

Hi Theresa,

After speaking with my colleagues here is what was discussed: You can impose a sales and use tax (not property tax) to fund emergency medical services and fire protection services but must have entered into an interlocal agreement (not just a regular agreement) under Title 11, Chapter 13 (Interlocal Cooperation Act) with the County to do so. You have to be also paying for the service that the County is providing. You cannot raise the money for the County but must collect it and use it to pay for the contracted amount for emergency medical services and/or fire protection services.

Our Legal Director, Jared Tingey, is happy to go over this in more depth if you wish! You can call or text him at 801-540-9869.

Best,  
Angela

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To you again Erin, from Theresa:

I won't pretend to understand the relationship between the town and the county so I don't know if the sales tax is an option. But I also realize you all are and have always been doing your homework. I found the following reference from the minutes of a May 12 meeting in which someone from ULCT who was in contact with a TC member seems to be supporting the property tax raise, even though Angela (above) nixes it.\*

\*from May 12, 2026 minutes

3. Presentation of Proposed Property Tax Increase Impact Statement (4:38pm):  
Recommended by ULCT

that at every meeting, the Proposed Property Tax Increase at \$50,000 is presented.

Certainly, there often are many ways around government policies. I've no idea what the best way and/or the correct way might be, etc. Please feel free to call the ULCT Legal Director (info above) to finalize it all. I'm very glad she gave that contact info. Maybe you have it already.

Please, either way, let me know how this all will work as far as Bluff being able to do a property increase for EMS or not.

thanks so much. So sorry to add to your huge list of work. This just seems really important at this time.

theresa