

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT  
RESOLUTION 2026-05**

**A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT  
ADMINISTRATIVE CONTROL BOARD ADOPTING THE FINAL TAX RATE FOR  
FISCAL YEAR 2026-2027.**

WHEREAS, the City Council of Tooele City, Utah (the "Council"), has delegated to the Administrative Control Board (the "Board") of the North Tooele City Special Service District (the "District") the power to act as the governing authority of the District, including, without limitation, all budgeting and reporting responsibilities set forth in the Utah Uniform Fiscal Procedures for Special Districts Act, §17B-1-601 et seq., Utah Code Ann., 1953, as amended (the "Act"); and

WHEREAS, Utah Code §17B-1-627 requires special service districts to set by ordinance or resolution the real and personal property tax levy, or certified tax rate, for various purposes; and,

WHEREAS, Utah Code §17B-1-1001 governs when and how a special service district may levy and collect property tax revenue that exceeds the certified tax rate; and,

WHEREAS, the certified tax rate has been calculated by the Utah State Tax Commission to be 0.000429 for Fiscal Year 2026-2027; and,

WHEREAS, the Board proposes to not adopt the Tax Commission certified tax rate but to adopt the proposed tax rate of 0.000563 for Fiscal Year 2026-2027; and,

WHEREAS, on June 18, 2026, the Board adopted a tentative budget proposing a tax rate of 0.000563 for Fiscal Year 2026-2027, which exceeds the Certified Tax Rate, triggering the requirement for a Truth in Taxation public hearing pursuant to Utah Code §59-2-919; and,

WHEREAS, the proposed tax rate increase will generate an additional \$38,064 in property tax revenue, \$20,000 of which shall be used for increases in general maintenance costs, fencing, landscape, and irrigation; \$1,200 shall be used for increases in water costs; \$744 shall be used to toward the increase in streetlight maintenance costs; and \$16,120 will be used to reduce funds from fund balance to cover expenses and balance the budget; and,

WHEREAS, the Board convened in a truth-in-taxation public hearing on the proposed tax rate on August 27, 2026, together with the public hearing on the final budget:

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD** that the Tooele City real and personal property tax levy, or tax rate, is hereby set at .000563 for Fiscal Year 2026-2027.

This Resolution shall become effective on the date of passage.

**DATED** this 27<sup>th</sup> day of August, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: Jeffrey C. Hammer

Chair; Jeffrey Hammer, Administrative Control Board