

## PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the North Tooele City Special Service District will meet in a Business Meeting on Thursday, May 28, 2026, at the hour of 8:00 P.M. The meeting will be held in Conference Room 224, Tooele City Hall, 90 North Main, Tooele, Utah.

1. Open Meeting and Roll Call
2. Public Comment Period
3. City Council Report  
*Presented by Councilman Justin Brady*
4. Resolution 2026-01 A Resolution of the North Tooele City Special Service District Administrative Control Board Tentatively Adopting the Budget Officer's Tentative Budget for North Tooele City Special Service District Fiscal Year 2026-2027 and Establishing the Time and Place of a Public Hearing to Consider its Adoption  
*Presented by Chair Jeff Hammer*
5. Statement of Intent: The Budget Officer Intends to State that the Tentative Budget Includes a Proposed Property Tax Increase
6. Statement of Budget Officer that the Tentative Budget Includes a Proposed Tax Increase  
*Presented by Chair Jeff Hammer*

“The North Tooele City Special Service District fiscal year 2027 budget includes a proposed property tax that exceeds the estimated certified tax rate. This increase is expected to generate an additional \$49,626 in property tax revenue, which is estimated to be a 45% tax increase. These additional funds will be used to fund increases in general maintenance costs, fencing, landscape, irrigation, street light maintenance, and increased water costs.

If North Tooele City Special Service District proceeds with the proposed property tax increase, the District will provide notice and conduct a public hearing where residents will have an opportunity to comment on the proposed tax increase. The public hearing will be held on August 27, 2026 at 8:00 p.m. at Tooele City Hall (Large Conference Room) located at 90 North Main Street, Tooele, UT 84074.”

7. Presentation of Property Tax Impact Schedule  
*Presented by Chair Jeff Hammer*
8. Resolution 2026-02 A Resolution of the North Tooele City Special Service District Administrative Control Board Declaring the Intent of North Tooele City Special Service District to Consider an Increase in Property Tax Revenue Above the Certified Tax Rate for Fiscal Year 2026-2027 Pursuant to the Requirements of Utah House Bill 236 (2026),

Publishing a Property Tax Impact Disclosure, and Establishing the Time and Place of a Truth in Taxation Public Hearing

*Presented by Chair Jeff Hammer*

9. Maintenance Coordinator's Report on Past and Present Actions

*Presented by Board Member Katrina Call*

10. Jensen Family Landscape Report

11. Vice Treasurer's Report

*Presented by Board Member Jed Winder*

a. Approval of Invoices and Reimbursements

Independent CPA

*Presented by Travis Brady*

b. Status of Budget/Expenses for Fiscal Year 2026

12. Chair Report

*Presented by Chair Jeff Hammer*

13. Approval of minutes from the meeting held on April 23, 2026

14. Next in person meeting is scheduled for June 18, 2026

15. Adjourn

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT**

**RESOLUTION 2026-01**

**A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD TENTATIVELY ADOPTING THE TENTATIVE BUDGET FOR NORTH TOOELE CITY SPECIAL SERVICE DISTRICT FISCAL YEAR 2026-2027, AND ESTABLISHING THE TIME AND PLACE OF A PUBLIC HEARING TO CONSIDER ITS ADOPTION.**

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, in conformance with the provisions of §§17B-1-607 through 17B-1-614 of the Act, requires that on or before the first regularly scheduled meeting of the governing body in May of each year, the budget officer shall prepare for the ensuing year, and file with the governing body a tentative budget for each fund for which a budget is required; and,

WHEREAS, the budget officer has filed the tentative budget for Fiscal Year 2026-2027 with the Board along with the required budget message; and,

WHEREAS, the tentative budget sets forth the actual revenues and expenditures in the last completed fiscal year, the estimated total revenues and expenditures for the current fiscal year, and the estimates of revenues and expenditures for the budget year (the upcoming fiscal year); and,

WHEREAS, the Board has received the tentative budget and desires to tentatively adopt the same and to establish the time and place of a public hearing to consider its final adoption:

**NOW, THEREFORE, BE IT RESOLVED** BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD that the tentative budget for the ensuing fiscal year, 2026-2027, is hereby tentatively adopted.

**IT IS FURTHER RESOLVED** that a public hearing to consider the adoption of the North Tooele City Special Service District budget for 2026-2027 shall be held on the 18th day of June, 2026, at 7:00 p.m., at Tooele City Hall located at 90 North Main Street, Tooele, Utah, in the Large Conference Room.

The Board shall cause notice of a public hearing to consider its adoption to be published at least seven (7) days prior to the hearing by 1) posting notice of the public hearing at Tooele City Hall, and 2) publishing notice on the Utah Public Notice Website, and 3) on the home page of the Tooele City website, as required by U.C.A. §17B-1-608.

This Resolution shall become effective on the date of passage.

**DATED** this 28<sup>th</sup> day of May, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: \_\_\_\_\_  
Chair; Jeffrey Hammer, Administrative Control Board

## NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

### RESOLUTION 2026-02

**A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD DECLARING THE INTENT OF NORTH TOOELE CITY SPECIAL SERVICE DISTRICT TO CONSIDER AN INCREASE IN PROPERTY TAX REVENUE ABOVE THE CERTIFIED TAX RATE FOR FISCAL YEAR 2026-2027 PURSUANT TO THE REQUIREMENTS OF UTAH HOUSE BILL 236 (2026), PUBLISHING A PROPERTY TAX IMPACT DISCLOSURE, AND ESTABLISHING THE TIME AND PLACE OF A TRUTH IN TAXATION PUBLIC HEARING.**

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, the Board is currently processing the tentative budget for Fiscal Year 2026-2027; and,

WHEREAS, the Utah State Legislature enacted HB 236 (2026), "Truth in Taxation Amendments," which requires early public notification in May of a taxing entity's intent to consider a tax rate that exceeds the certified tax rate (Utah Code §59-2-919); and,

WHEREAS, a separate item is on the agenda for the public meeting on May 28<sup>th</sup>, 2026 notifying the public that the Budget Officer intends to state to the Board that the tentative budget for fiscal year 2026-27 includes a proposed property tax increase; and,

WHEREAS acknowledging that the Budget Officer made a statement to the Board in the May 28<sup>th</sup>, 2026 public meeting that the tentative budget includes a proposed tax rate increase; and,

WHEREAS acknowledging that the Budget Officer presented to the Board, as a separate item on the agenda, in the same public meeting, a property tax impact schedule separate from the other budget documents, as defined in Section 59-2-924 of the Utah Code; and,

WHEREAS, the Board has identified the critical needs listed below that may require funding in excess of revenue provided by the certified tax rate; and,

WHEREAS, this Resolution serves as the formal "Preliminary Statement" required by Utah Code § 59-2-919 as amended by HB 236:

**NOW, THEREFORE, BE IT RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD:**

**DECLARATION OF INTENT.** The Board hereby declares its formal intent to consider a property tax rate for the upcoming fiscal year that exceeds the certified tax rate. The estimated total dollar amount of additional ad valorem tax revenue is \$49,626, which represents an approximate 45% increase over the revenue generated by the certified tax rate.

**PURPOSE OF PROPOSED INCREASE.** The proposed additional revenue is intended to be used for the following specific purposes: (1) to fund the increase in general maintenance costs, fencing, landscape, and irrigation; (2) to fund the increase in street light maintenance costs; and, (3) to fund the increase in water costs.

**PROPERTY TAX IMPACT DISCLOSURE.** The Budget Officer has prepared a Property Tax Impact Schedule, which is attached as Exhibit A.

**RESTRICTED ACCOUNT COMPLIANCE.** Pursuant to HB 236, any funds collected or budgeted corresponding to the proposed increase shall be held in a restricted account and shall not be expended until the Truth in Taxation public hearing process is completed and a final tax rate is adopted. That Truth in Taxation Hearing shall take place on August 27, 2026, at 8:00 p.m., at Tooele City Hall located at 90 North Main Street, Tooele, Utah in the Large Conference Room.

This Resolution shall become effective on the date of passage.

**DATED** this 28<sup>th</sup> day of May, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: \_\_\_\_\_  
Chair; Jeffrey Hammer, Administrative Control Board

EXHIBIT A

PROPERTY TAX IMPACT SCHEDULE

# NORTH TOOELE CITY SPECIAL SERVICE DISTRICT PROPERTY TAX IMPACT SCHEDULE FISCAL YEAR 2026-2027

## Proposed Property Tax Impact Schedule

North Tooele City Special Service District will consider an increase to its property tax rate from .000418 to .000606, which exceeds the estimated certified tax rate and is estimated to generate an additional \$49,626 in property tax revenue. The following information is intended to provide the board and the public with an explanation of how the District's operations would be affected if the proposed property tax increase is adopted.

North Tooele City Special Service District's Current Property Tax Rate	0.000418
North Tooele City Special Service District's Current Property Tax Revenue	\$110,279
Proposed Revenue with Tax Change	\$159,905
<b>New Property Tax Revenue to the District</b>	<b>\$49,626</b>

Estimated percentage increase to property tax rate 45%

Property Type	Median Sales Price for Tooele City	Estimated Certified Tax Rate	Proposed Tax Rate	Increase/ (Decrease) per year	Increase/ (Decrease) per month	% Increase/ (Decrease)
Residential	\$ 445,000	\$ 102.31	\$ 148.32	\$ 46.01	\$ 3.83	45%
Commercial	\$ 445,000	\$ 186.01	\$ 269.67	\$ 83.66	\$ 6.97	45%

Affected Department	Proposed Budget	Budget w/out Tax Change	Budget Change	Impact of Tax Increase
Landscape Maintenance	\$ 158,626	\$ 115,000	\$ 43,626	Increase in general maintenance costs, fencing, landscape, and irrigation.
General Maintenance/ Street Lights	\$ 2,000	\$ 1,000	\$ 1,000	Increase in street light maintenance costs.
Water	\$ 30,000	\$ 25,000	\$ 5,000	Increase in water costs.

**Total General Fund Change: \$ 49,626**