

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 28th, 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 28th, 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 28th day of May, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: 
Chair; Jeffrey Hammer, Administrative Control Board

**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
New Property Tax Revenue to the District	\$49,626

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