

**TOOELE CITY CORPORATION**

**RESOLUTION 2026-27**

**A RESOLUTION OF THE TOOELE CITY COUNCIL DECLARING THE INTENT OF TOOELE CITY 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 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 6<sup>th</sup>, 2026 notifying the public that the Budget Officer intends to state to the City Council 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 City Council in the May 6<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 City Council, 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 City Council 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 TOOELE CITY COUNCIL:**

**DECLARATION OF INTENT.** The City Council 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 \$409,905, which represents an approximate 4.48% 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 the 2016 Judgement Levy Bond payment; (2) to fund stipends; and, (3) to add an administrative assistant position to the Tooele City Fire Department.

**PROPERTY TAX IMPACT DISCLOSURE.** The City Finance Director 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 19, 2026, at 7:00 p.m., at Tooele City Council Chambers located at 90 North Main Street, Tooele, Utah.

This Resolution shall be effective immediately upon passage, without further publication, by authority of the Tooele City Charter.

IN WITNESS WHEREOF, this Resolution is passed by the Tooele City Council this 6<sup>th</sup> day of May, 2026.

TOOELE CITY COUNCIL

(For)

(Against)

*[Signature]*

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Melodi Orkus

\_\_\_\_\_

Justin Brady

\_\_\_\_\_

James Ham

\_\_\_\_\_

DK McCall

\_\_\_\_\_

ABSTAINING: \_\_\_\_\_

MAYOR OF TOOELE CITY

(For)

(Against)

*[Signature]*

\_\_\_\_\_

ATTEST:

Shilo Baker  
Shilo Baker, City Recorder



Approved as to Form:

*Derrick Larson, Asst. City Attorney for*

*[Signature]*  
Matthew C. Johnson, City Attorney

EXHIBIT A

PROPERTY TAX IMPACT SCHEDULE

# TOOELE CITY CORPORATION PROPERTY TAX IMPACT SCHEDULE FISCAL YEAR 2026-2027

## Proposed Property Tax Impact Schedule

Tooele City will consider an increase to its property tax rate from .002476 to .002587, which exceeds the estimated certified tax rate and is estimated to generate an additional \$409,905 in property tax revenue. The following information is intended to provide the City Council and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Tooele City's Current Property Tax Rate	0.002476
Tooele City's Current Property Tax Revenue	\$9,146,377
Proposed Revenue with Tax Change (not including new growth)	\$9,556,282
<b>New Property Tax Revenue to Tooele City (not including new growth)</b>	<b>\$409,905</b>

Estimated percentage increase to property tax rate 4.48%

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	\$ 606.00	\$ 633.17	\$ 27.17	\$ 2.26	4.48%
Commercial	\$ 445,000	\$ 1,101.82	\$ 1,151.22	\$ 49.40	\$ 4.12	4.48%

Affected Department	Proposed Budget	Budget w/out Tax Change	Budget Change	Impact of Tax Increase
Long Term Debt	\$ 1,075,537	\$ 765,632	\$ 309,905	Judgement Levy Bond payment increased from \$535,632 in FY25 to \$1,075,537 in FY27. This tax rate is solely to collect payment for the bond and this rate will resolve when the bond is paid off.

Affected Department	Proposed Budget	Budget w/out Tax Change	Budget Change	Impact of Tax Increase
Fire	\$ 1,583,798	\$ 1,483,798	\$ 100,000	The volunteer fire department is requesting to implement stipends for volunteers as well as an administrative assistant to assist the department

**Total General Fund Change: \$ 409,905**