

RESOLUTION 26- 09

**A RESOLUTION ADOPTING THE TENTATIVE 2027 FISCAL YEAR BUDGET,
ENDING JUNE 30, 2027, WHICH INCLUDES AN AD VALOREM PROPERTY
TAX INCREASE EXCEEDING THE CERTIFIED TAX RATE,
FOR THE CITY OF NORTH LOGAN, UTAH**

WHEREAS, Section 10-6-118 of Utah Code, requires the adoption of a city budget on or before the 22nd of June each year, and

WHEREAS, Section 10-5-107 of Utah Code, requires the adoption of a city tentative budget on or before the first regularly scheduled town council meeting of May, and

WHEREAS, Section 59-2-919(4) of Utah Code, requires a separate item on the agenda for the public meeting on May 6, 2026 notifying the public that the Budget Officer intends to state to the City Council that the tentative budget for fiscal year 2026-2027 includes a proposed ad valorem property tax increase to the General Operations property tax certified tax rate and a proposed ad valorem property tax increase to the Library Operations property tax certified tax rate, and

WHEREAS, the City Council acknowledges that the Budget Officer made a statement to the City Council in the May 6, 2026 public meeting that the tentative budget includes a proposed \$256,327 ad valorem property tax increase exceeding the certified tax rate (comprised of \$187,623 ad valorem General Operations property tax increase and \$68,704 ad valorem Library Operations property tax increase), and

WHEREAS, the City Council acknowledges that the Budget Officer is presenting to the City Council, as a separate item on the agenda, in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Section 59-2-924 of the Utah Code.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah as follows:

Staff shall schedule a Public Budget Hearing which incorporates a Certified Tax Rate Increase, as required by law, for June 3, 2026 at 6:35PM by the City Council at which members of the public will have an opportunity to provide comments on the budget and proposed tax rate increase.

Staff shall schedule a Truth-In-Taxation Hearing, as required by law, for August 5, 2026 at 6:35PM by the City Council at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

Staff shall make available the property tax impact schedule for public inspection and shall include a separate agenda item at each public hearing prior to June 30 at which the City Council discusses the proposed General Fund budget and/or the Library Fund budget for fiscal year 2026-2027.

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Staff shall send a notice before June 1, 2026 to the Utah State Tax Commission (“Tax Commission”) and the Cache County Auditor (“County Auditor”) stating that the City is considering a property tax increase, and the date, time, and place of the public hearing required by Section 59-2-919 of the Utah Code.

The City Council hereby adopts the tentative budget as shown in the attached sheets as the municipal budget for fiscal year 2026-2027.

The tentative budget for the city for the fiscal year ending June 30, 2027 includes an expected \$256,327 ad valorem property tax increase exceeding the certified tax rate (comprised of \$187,623 ad valorem General Operations property tax increase and \$68,704 ad valorem Library Operations property tax increase), which is an expected total 15.00% ad valorem net increase.

The final budget will be approved in a meeting in August 2026, following a Truth in Taxation Hearing to be held on August 5, 2026.

PASSED AND APPROVED by the City Council of North Logan, Utah, the 6th day of May, 2026.

NORTH LOGAN CITY

ATTEST:

By _____
Lyndsay Peterson, Mayor

Scott Bennett, City Recorder