CLEARFIELD CITY COUNCIL
AGENDA AND SUMMARY REPORT
June 16, 2026 - SPECIAL SESSION

Meetings of the City Council of Clearfield City may be conducted via electronic means pursuant to Utah Code Ann. § 52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

55 South State Street
Third Floor
Clearfield, Utah

7:00 P.M. SPECIAL SESSION

CALL TO ORDER:
Mayor Shepherd

SCHEDULED ITEMS:

1. PRESENTATION AND DISCUSSION ON THE PROPOSED PROPERTY TAX IMPACT SCHEDULE (PTIS)

   BACKGROUND: Utah Code Annotated § 59-2-919(4) requires the City to present a proposed property tax impact schedule as defined in Utah Code Annotated § 59-2-924 as a separate item on the agenda to clearly communicate to the public for what the additional property tax will pay. For the FY27 Budget, staff recommends that Clearfield's property tax be increased by approximately $233,106—an approximate 6.5% increase. The PTIS provides additional explanation for the specific items that will be tied to this additional property tax revenue. These numbers are subject to change prior to adoption.

   Important context is that for the FY26 Budget, the Clearfield City Council followed the truth-in-taxation process then in place to increase the property tax by about $196,000. In September 2025, the Utah State Tax Commission rejected the tax increase, based on a technicality, and given that a new provision in the law removed the Commission's discretion on whether or not to approve a tax increase. Therefore, the $233,106 for FY27 is inclusive of (not in addition to) the $196,000 from FY26. Moreover, the tax increase is needed in order to maintain a status quo budget. In other words, service levels are not being enhanced. Rather, without the additional revenue, service levels would decline. This is due to slower growth in sales tax revenue and the slowdown in development-related activity.

   RECOMMENDATION: Proceed to the next agenda item.

2. CONSIDER APPROVAL OF RESOLUTION 2026R-14 ADOPTING THE PROPOSED TAX RATE FOR REAL AND PERSONAL PROPERTY FOR FISCAL YEAR 2027

   RECOMMENDATION: Approve Resolution 2026R-14 setting the proposed tax rate for real and personal property tax for fiscal year 2027 and authorize the mayor's signature to any necessary documents.

ADJOURN AS THE CITY COUNCIL

Dated this 12th day of June 2026.

/s/Chersty Titensor, Deputy City Recorder

The City of Clearfield, in accordance with the 'Americans with Disabilities Act' provides accommodations and auxiliary communicative aids and services for all those citizens needing assistance. Persons requesting these accommodations for City sponsored public meetings, service programs or events should call Nancy Dean at 801-525-2714, giving her 48-hour notice.

The complete public notice is posted on the Utah Public Notice Website - www.utah.gov/pmn/, the Clearfield City Website - clearfield.city, and at Clearfield City Hall, 55 South State Street, Clearfield, UT 84015. To request a copy of the public notice or for additional inquiries please contact Nancy Dean at Clearfield City, Nancy.dean@clearfieldcityut.gov & 801-525-2714.

Proposed Property Tax Impact Schedule – FY27 Budget

To maintain current service levels, Clearfield City will consider an increase to its property tax rate from 0.001218 to 0.001253, generating an additional $233,106. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected by the property tax increase.

Proposed additional property tax revenue to Clearfield City	$233,106
Approximate % increase to Clearfield's property tax revenue	6.5%
Approximate annual increase in property tax paid to Clearfield City for the average residence (valued at $510,000)	$21.60 (6.5%)
Approximate annual increase in property tax paid to Clearfield City for the average commercial property (valued at $2,151,000)	$165.63 (6.5%)

The proposed tax increase is intended to maintain current levels of service. Without the tax increase, the level of service to the public would decrease as outlined and articulated below. It should be noted that the Clearfield City Council intended to increase the property tax rate for the FY26 budget (approximately $19 for the average residence), but that increase was rejected by the Utah State Tax Commission, and was not implemented.

Department – Division	Amount	Operational Impact if Tax Increase is Approved
Community Services – Facilities	$25,000	Contracted services on City facilities for routine maintenance activities will continue at the current level of service.
Police – Patrol & Investigations	$10,000	Equipment acquisition and replacement (e.g. radios and radio accessories, public order unit equipment, etc.) will continue at the current level of service.
Public Works – Streets	$60,000	Maintenance activities such as pavement striping, street light maintenance, pothole repair, snow plowing, etc. will continue at the current level of service.
Community Services – Parks	$121,606	The Parks Division will acquire an advanced-technology slope mower for safer and more efficient maintenance of various steep slopes and detention basins. Also, grounds maintenance activities will continue at the current level of service.
Administration – Communications	$16,500	The texting service to facilitate communication and engagement with residents will be renewed for a second year.

CLEARFIELD CITY RESOLUTION 2026R-14

A RESOLUTION PROPOSING THE REAL AND PERSONAL PROPERTY TAX RATE FOR FISCAL YEAR 2027

WHEREAS, pursuant to Utah Code Ann. §59-2-919 the City Council has determined to adopt a proposed property tax rate in excess of the certified tax rate determined by Davis County for fiscal year 2027;

WHEREAS, a public hearing has been set to receive public comment on the proposed property tax rate for Tuesday August 4, 2026 at 7:00 p.m. at Clearfield City Hall, 55 South State Street, Clearfield, Utah; and

WHEREAS, a Proposed Property Tax impact Schedule has been presented as part of the Fiscal Year 2027 tentative budget; and

WHEREAS, any associated revenues and expenditures associated with the proposed increase from the Davis County Certified Tax Rate will be placed in a restricted account prior to the August 4, 2026, public hearing and consideration of said proposed property tax rate

NOW, THEREFORE, be it resolved by the City Council of Clearfield City Corporation:

1. There is hereby adopted a proposed property tax rate on all real property and personal property located within the municipality, which is not otherwise exempted by law. Such property tax rate will be proposed to be 0.001253.

2. The revenue generated from the proposed property tax rate is expected to be $233,106.

3. The proposed property tax rate is intended to maintain current levels of service.

APPROVED AND ADOPTED by the Clearfield City Council this 16th day of June, 2026.

CLEARFIELD CITY CORPORATION

_____
Mark R. Shepherd, Mayor

ATTEST

_____
Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE:

NAY: