



AMERICAN FORK CITY COUNCIL
JUNE 16, 2026
SPECIAL SESSION AGENDA – ***CORRECTED****

Notice of Electronic Meeting

One or more City Council members may be physically absent from this meeting but may participate electronically.

Notice is hereby given that the American Fork City Council will hold a special session on Tuesday, June 16, 2026, in the American Fork City Hall, located at 31 N. Church Street, commencing at 6:00 p.m. The agenda shall be as follows:

SPECIAL SESSION

1. *Review and action on a resolution regarding the ***proposed*** Tax Rate and setting the Truth in Taxation Public hearing date for August 11, 2026.
2. Review of the resolution adopting the Property Tax Impact Schedule.
3. Consideration and action on entering into a closed session to discuss the professional character or competence of an individual(s) as described in Utah State Code 52-4-204 and 52-4-205.
4. Adjournment.

Dated the 12th day of June 2026.

/s/Terilyn Lurker
City Recorder

- In accordance with the Americans with Disabilities Act, the City of American Fork will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-763-3000 at least 48 hours in advance of the meeting.
- The order of agenda items may be changed to accommodate the needs of the City Council, staff, and the public.



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 16, 2026**

Department Finance Director Approval Anna Montoya

AGENDA ITEM Review and action on a resolution regarding the proposed property tax rate and setting the truth in taxation public hearing date for August 11, 2026

SUMMARY RECOMMENDATION

Staff recommends approval.

BACKGROUND

Utah state code requires American Fork City to adopt a proposed tax rate by June 22nd of each year. City Council approved Resolution 2026-05-18R adopting the fiscal year 2026-2027 Property Tax Impact Schedule on May 12, 2026, which states the intention to consider a property tax increase generating an additional \$660,000 in general fund revenue to fund staffing for a new fire station.

This increase would impact a resident with a median home value of \$501,600 by \$33 per year, or \$2.73 per month. Although this is an increase of 9% to the city portion of their tax bill, the overall increase to their tax bill is estimated at only 1.4%.

In addition to adopting Resolution 2026-05-18R, City Council has discussed the increase in several budget work sessions and has communicated the increase to the public through the monthly newsletter, on the city's social media platforms, and at the budget open house. The adopted Property Tax Impact Schedule has been made available at each public hearing at which the proposed increase has been presented and is available on the city's website.

A proposed a property tax increase above the certified tax rate requires a truth in taxation hearing, in which a final rate will be adopted. The truth in taxation hearing is scheduled for August 11, 2026 at 7:00 p.m.

BUDGET IMPACT

The Proposed Tax Rate would increase general fund revenue by \$660,000, which would go towards staffing a new fire station.

SUGGESTED MOTION

I move to approve the resolution adopting the 2026 proposed tax rate for fiscal year 2026-2027 and set date and time for the public hearing for truth in taxation on August 11, 2026 at 7:00 p.m.

SUPPORTING DOCUMENTS

Certified Tax Rate Resolution (DOCX)
Proposed Tax Rate 6.11.26 (PDF)

RESOLUTION NO. _____

A RESOLUTION SETTING THE PROPOSED 2026 PROPERTY TAX RATE FOR THE GENERAL FUND FOR AMERICAN FORK CITY, UTAH AND ESTABLISHING A TRUTH-IN-TAXATION PUBLIC HEARING.

WHEREAS, the City is required by State law to set the real and personal property tax levy for various municipal purposes by June 22, 2026, pursuant to Utah Code § 10-6-133; and

WHEREAS, the City Council of American Fork City, State of Utah, is proposing a property tax rate for Fiscal Year 2026-2027 that exceeds the certified tax rate; and

WHEREAS, the City is pursuing a tax rate increase and desires to approve the proposed tax rate levy in accordance with Utah Code §59-2-912; and

WHEREAS, the sole purpose of the additional ad valorem tax revenue is to maintain existing service levels for public safety services by staffing an additional fire station, using the proposed property tax increase to increase 4 of 9 requested additional full-time firefighter/paramedic personnel; and

WHEREAS, the proposed tax rate increase represents an approximate 9.0% increase in American Fork City ad valorem tax revenue based on the proposed tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF AMERICAN FORK CITY, UTAH, AS FOLLOWS:

Section 1. Enactment. The 2026 real and personal property tax levy for fiscal year 2026-2027 shall be proposed as follows:

<u>Fund / Budget Type</u>	<u>Tax Rate</u>	<u>Revenue</u>
General Fund	0.001516	\$8,240,340
Interest and Sinking Fund/Bond	0.000107	\$ 582,038
Tort Liability	0.000033	\$ 179,320

Section 2. The City Council hereby establishes a public hearing on the proposed property tax rate increase to be held on August 11, 2026, at 7:00 p.m., at 31 North Church Street, American Fork, Utah, at which members of the public will have an opportunity to provide comment regarding the proposed increase, as required by Utah Code § 59-2-919.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Attachment: Certified Tax Rate Resolution (Proposed Property Tax Rate FY2026-2027)

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage. A copy of this Resolution shall be forwarded to the County Auditor and the State Tax Commission in accordance with Utah Code Ann. §§ 59-2-913.

PASSED AND SIGNED THIS 16 DAY OF JUNE, 2026.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

Attachment: Certified Tax Rate Resolution (Proposed Property Tax Rate FY2026-2027)



View ▾ Data Entry ▾ Reports ▾ Forms ▾ Administration ▾

Tax Year 2026 ▾ County 25_UTAH ▾ Entity 3020_AMERICAN FORK CITY ▾ Accounting Cycle: Fiscal Year

Aria-Label

Preliminary Data

Data Entry (Auditor)
Auditor's Certified Rate Approved
Data Entry (Entity)
Proposed Rates Entity Approved
Proposed Rates County Approved
Proposed Rates USTC Approved *OK to Print*
Final Tax Rates USTC Approved
Rates Finalized

◀ ▶ Tax Rate Summary

Tax Rate Summary (693) CTY

Final Rates

Save Approve Truth in Taxation

Proposed Tax Rate Value: \$ 5,433,935,131
 Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations			§11-6-133	.007	0.001395	0.001395	7,580,340	0.001516	8,240,340	0.001516	8,240,340
20	Interest and Sinking Fund/Bond			§11-1-4	Sufficient		0.000107	582,038	0.000107	582,038	0.000107	582,038
50	Tort Liability			§63G-7-704(2)(b)	0.0001	0.000033	0.000033	179,320	0.000033	179,320	0.000033	179,320
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
Total Tax Rate						0.001428	0.001535	8,341,698	0.001656	9,001,698	0.001656	9,001,698

NOTES:

Attachment: Proposed Tax Rate 6.11.26 (Proposed Property Tax Rate FY2026-2027)



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 16, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review of the resolution adopting the Property Tax Impact Schedule.

SUMMARY RECOMMENDATION

No new action.

BACKGROUND

Utah Code §§ 59-2-919 and 59-2-924 requires the city to present and make available to the public the property tax impact schedule at each public hearing held prior to June 30 at which the taxing entity discusses the taxing entity's proposed general fund budget for the ensuing fiscal year period as a separate document from all other budget documents.

Resolution 2026-05-18R was adopted on May 12, 2026 prior to the tentative budget being adopted.

Due to increased call volume resulting from population growth, a new fire station is needed on the lakeside region of the city. In order to staff a new station, the fire department is requesting nine fulltime firefighter/paramedics. Total additional staffing costs, including benefits, for the requested nine firefighters is \$1.4 million. The proposed tax increase will generate an estimated \$660,000 in additional revenue, with remaining cost of \$755,000 not being directly passed to the taxpayer. The 9% proposed increase will be to the city property tax only, not to the residents' entire tax bill, which also includes assessments from the school district, county and water districts. The 9% increase will equate to approximately \$2.83 per month per household for a median home valuation of \$492,300. This is only a 1.4% increase to a resident's total property taxes and a 1.6% increase to the city's total general fund revenue.

Impact of Tax Increase - The Fire department has requested staffing for a new fire station with 9 additional full-time personnel for a total cost of \$1,415,000. The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics. Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.

Adoption of the Property Tax Impact Schedule does not finalize the property tax rate. Final consideration and adoption of the property tax rate will occur following the required public hearing and completion of all applicable notice and review periods.

BUDGET IMPACT

Adoption of the Property Tax Impact Schedule itself does not have a direct fiscal impact. The schedule is a disclosure document that illustrates the estimated effect of a proposed property tax rate increase. Any actual fiscal impact will be determined by the final property tax rate adopted by the City Council as part of the final budget process.

SUGGESTED MOTION

Discussion item only.

SUPPORTING DOCUMENTS

2026-05-18R - FY 2026-2027 Property Tax Impact Schedule (PDF)

RESOLUTION NO. 2026-05-18R

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 PROPERTY TAX IMPACT SCHEDULE FOR AMERICAN FORK CITY, STATE OF UTAH

WHEREAS, State law requires each municipality to prepare and consider a tentative operating and capital budget prior to adoption of a final budget; and


WHEREAS, the tentative budget includes a proposed property tax rate increase, necessitating compliance with applicable Truth-in-Taxation notice and disclosure requirements.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF AMERICAN FORK CITY, UTAH, as follows:

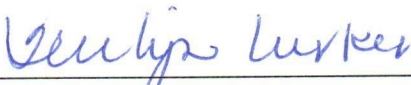
Section 1. That the City Council of American Fork City, State of Utah, hereby adopts the Property Tax Impact Schedule, attached herein, for the proposed property tax rate increase associated with the Fiscal Year 2026–2027 interim budget, as prepared and presented in accordance with the requirements of Utah Code § 59-2-924, as amended by HB 236 – Truth in Taxation Amendments. The Property Tax Impact Schedule sets forth the estimated impact of the proposed property tax rate increase on residential and non-residential properties and is incorporated herein by reference as part of the City’s Truth-in-Taxation process.

PASSED AND SIGNED THIS 12 DAY OF MAY, 2026.

APPROVED:


Bradley J. Frost, Mayor

ATTEST:


Terilyn Lurker, City Recorder



Attachment: 2026-05-18R - FY 2026-2027 Property Tax Impact Schedule (Property Tax Impact Schedule - Review of Resolution)

Property Tax Impact Schedule

American Fork City will consider an increase to its property tax rate from .001389 to .001514 (estimated) to generate an additional \$660,000. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

American Fork City's Current Property Tax Rate	.001389
American Fork City's Current Property Tax Revenue	\$7,335,305
Proposed Revenue with Tax Change	\$7,995,305
New Property Tax Revenue to American Fork City	\$660,000

Estimated Increase to American Fork City's Property Tax Revenue 9.0%

Estimated annual increase to a primary residence of \$492,300 \$34.00 or 9.0% increase
 Estimated annual increase to a business valued at \$492,300 \$61.54 or 9.0% increase

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Fire	\$11,330,026	\$10,670,026	\$660,000

Impact of Tax Increase – The Fire department has requested staffing for a new fire station with 9 additional full-time personnel for a total cost of \$1,415,000. The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics.

Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.

Attachment: 2026-05-18R - FY 2026-2027 Property Tax Impact Schedule (Property Tax Impact Schedule - Review of Resolution)