



Special Herriman City Safety Enforcement Area Agenda

Thursday, June 18, 2026

NOTICE IS HEREBY GIVEN that the Herriman City Council shall assemble for a meeting in the City Council Chambers, located at
5355 WEST HERRIMAN MAIN STREET, HERRIMAN, UTAH

- 1. Call to Order - 4:00 p.m. (or as soon as possible thereafter)**
- 2. Discussion and Action Items**
 - 2.1. Discussion and consideration of a Resolution adopting a proposed rate of tax and levying taxes upon all real and personal property within the Herriman City Safety Enforcement Area – Kyle Maurer, Director of Finance and Administrative Services
 - 2.2. Consideration of a Resolution adopting a Fiscal Year 2027 Interim Budget for the Herriman City Safety Enforcement Area (HCSEA) – Kyle Maurer, Director of Finance and Administrative Services
 - 2.3. Discussion and consideration of a Resolution adopting an updated fiscal year 2027 Herriman City Safety Enforcement Area Property Tax Impact Schedule – Kyle Maurer, Director of Finance and Administrative Services
- 3. Adjournment**

In accordance with the Americans with Disabilities Act, Herriman City will make reasonable accommodation for participation in the meeting. Request assistance by contacting Herriman City at (801) 446-5323 or info@herriman.gov and provide at least 48 hours advance notice of the meeting.

ELECTRONIC PARTICIPATION: Members may participate electronically via telephone, Skype, or other electronic means during this meeting.

I, Jackie Nostrom, certify the foregoing agenda was emailed to at least one newspaper of general circulation within the geographic

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(801) 446-5323 office • herriman.gov

jurisdiction of the public body, at the principal office of the public body, on the Utah State Public Notice website www.utah.gov/pmn/index.html and on Herriman City's website at www.herriman.gov

Posted and Dated this 16th day of June, 2026

Jackie Nostrom, City Recorder



DATE: June 13, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution adopting a proposed rate of tax and levying taxes upon all real and personal property within the Herriman City Safety Enforcement Area

RECOMMENDATION:

Staff recommends an ad valorem property tax rate increase of \$512,970, which equates to a 4.5% revenue increase.

ISSUE BEFORE THE BOARD:

Should the Board of Trustees adopt the certified tax rate as calculated by the Salt Lake County Auditor's Office? Or should the Board of Trustees pursue a tax rate more than the certified tax rate?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions | LV 2 – Quality public safety

BACKGROUND/SUMMARY:

The Herriman City Safety Enforcement Area (HCSEA) must adopt a final property tax rate by June 22nd or declare an intent to propose a property tax rate increase. Staff recommends a property tax increase to cover general inflation incurred by the Herriman Police Department.

DISCUSSION:

The philosophy of the Board and the Herriman City Council is to segregate tax revenue generated by new growth for expenditures related to new growth (such as hiring new Officers). Based on this philosophy, tax increases (or other funding sources) will be necessary to account for general inflation in the Police Department (for example, yearly salary increases, general supply increases, etc.). The amount of the Police Department's budget increase due to inflation is \$512,970.

Below is information regarding the Certified Tax Rate and the proposed increase:

Tax Year	Certified Tax Rate	Revenue	Proposed Tax Rate	Revenue
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2025	0.001440	\$10,211,240		
2026	0.001423	\$10,731,595	0.001491	\$11,244,565

If the Board chooses to pursue an ad valorem tax increase, a public hearing will be held at 6:00PM on August 12, 2026, in the Herriman City Council Chambers to consider the increase. The increase will not be formally recognized by the Utah State Tax Commission and Salt Lake County Auditor's Office until the public hearing is held in August and the tax increase formally adopted by the Board.

ALTERNATIVES:

The Board may choose to adopt the Certified Tax Rate, propose a tax rate more than the Certified Tax Rate, or accept a rate lower than the Certified Tax Rate.

FISCAL IMPACT:

Fiscal impact is dependent on the tax rate decided by the City Council.

ATTACHMENTS:

Resolution

**HERRIMAN CITY SAFETY ENFORCEMENT AREA
RESOLUTION NO. R**

**AN RESOLUTION OF THE HERRIMAN CITY SAFETY ENFORCEMENT AREA ADOPTING A PROPOSED RATE
OF TAX AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE HERRIMAN CITY
SAFETY ENFORCEMENT AREA**

WHEREAS, Title 17B, Chapter 1, Part 10, of the Utah Code allows the Herriman City Safety Enforcement Area (“HCSEA”) annually to cause taxes to be levied on all taxable property in the Enforcement Area to carry out the Enforcement Area’s purposes; and

WHEREAS, Utah Code Ann. § 59-2-912 requires the HCSEA to adopt its proposed tax rate before June 22 of each year; and

WHEREAS, the HCSEA is pursuing a tax rate increase (above the Certified Tax Rate calculated by the Salt Lake County Auditor’s Office); and

WHEREAS, in accordance with applicable provisions of State law, the HCSEA Board desires to set the proposed real and personal property tax levy for various purposes within the Enforcement Area.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

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

Fund	Tax Rate	Revenue
HCSEA	0.001491	\$11,244,565

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.

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

PASSED AND APPROVED BY THE Board this 18th day of June 2026.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

Lorin Palmer, Vice Chair

ATTEST:

Jackie Nostrom, District Clerk



Certified Property Tax Rates

Tax Commission

View Data Entry Reports Forms Administration

Tax Year 2026 County 18_SALT LAKE Entity 4370_HERRIMAN CITY SAFETY ENFORCEM Accounting Cycle: Fiscal Year

Tax Rate Summary (693) SSD

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
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Save

Approve

Truth in Taxation

Proposed Tax Rate Value: \$ 7,541,528,309
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
75	Law Enforcement			17B-2a-900	.0023	0.001423	0.001423	10,731,595	0.001491	11,244,565	0.001491	11,244,565
Total Tax Rate						0.001423	0.001423	10,731,595	0.001491	11,244,565	0.001491	11,244,565

NOTES:

Follow us online



Utah State Tax Commission

Tax Commission Contact

Salt Lake City
210 North 1950 West
Salt Lake City, Utah 84134

Phone: 801-297-2200 or
Toll Free: 800-662-4335
TDD: 801-297-2020
Fax: 801-297-7699

Hours: Monday-Friday 8:00 am - 5:00 pm
Closed on all state holidays

Other Links

Main Tax Commission Site
Property Tax
Income Tax
Motor Vehicle Division (DMV)
Motor Vehicle Enforcement Division
Utah Motor Vehicle Portal
Taxpayer Access Point (TAP)

Other Information

Contacting the Tax Commission
Contact the Property Tax Division
Taxpayer Advocate
Employment Opportunities
Tax and Revenue Employment

If you need an accommodation under the Americans with Disabilities Act, email txada@utah.gov, or call 801-297-3811 or TDD 801-297-2020.

This website is provided for general guidance only. It does not contain all tax laws or rules.
For security reasons, TAP and other e-services are not available in most countries outside the United States.



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DATE: June 13, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Consideration of a Resolution adopting a Fiscal Year 2027 Interim Budget for the Herriman City Safety Enforcement Area (HCSEA)

RECOMMENDATION:

Staff recommends approval of the Resolution.

ISSUE BEFORE THE BOARD:

Should the Board adopt the interim budget for fiscal year 2027 as presented?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions | LV 2 – Quality public safety

BACKGROUND/SUMMARY:

House Bill 236, enacted during the 2026 General Session, requires entities proposing a tax increase to adopt an interim budget, which includes a Property Tax Impact Schedule.

DISCUSSION:

As required by Utah State Code, a fiscal year interim budget and Property Tax Impact Schedule is required for entities proposing a property tax increase. The interim budget will remain in effect until a final budget is adopted (anticipated August 12, 2026). The interim budget specifically restricts the proposed tax increase, which cannot be expended or otherwise obligated. A Property Tax Impact Schedule is also included, showing the requested increase, along with statistical and narrative information regarding the proposed increase.

ALTERNATIVES:

The Board may choose not to adopt the Interim Budget or Property Tax Impact Schedule. However, both are required for a future property tax increase to be approved by the Utah State Tax Commission.

FISCAL IMPACT:

Fiscal impacts are outlined in the Interim Budget and Proposed Property Tax Impact Schedule.

ATTACHMENTS:

Interim Budget
Resolution

**HERRIMAN CITY SAFETY ENFORCEMENT AREA
RESOLUTION NO. R**

**AN RESOLUTION OF THE HERRIMAN CITY SAFETY ENFORCEMENT AREA ADOPTING AN INTERIM
BUDGET FOR FISCAL YEAR 2027**

WHEREAS, Utah Code Ann. § 59-2-923 allows the Herriman City Safety Enforcement Area (“HCSEA”) to expend funds prior to adoption of a final annual budget or tax rate; and

WHEREAS, House Bill 236, 2026 Utah Legislature General Session, requires the preparation and adoption of an interim budget if a property tax rate increase is being proposed; and

WHEREAS, House Bill 236, 2026 Utah Legislature General Session, requires proposed property tax revenue generated from a rate increase to be placed in a reserve account; and

WHEREAS, the Interim Budget will remain in effect from July 1, 2026, until the adoption of a final budget; and

WHEREAS, in accordance with applicable provisions of State law, the HCSEA Board desires to adopt an interim budget for fiscal year 2027.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. Interim Budget Adoption. The Interim Budget attached hereto, as amended, and by this reference incorporated herein, is hereby appropriated for the corporate purposes and objects of the City for the fiscal year commencing July 1, 2026, and ending when a final budget is adopted. The Budget shall be certified by the Director of Finance and Administrative Services as the “Budget Officer” and will be filed in the office of the City Recorder and will be available for public inspection during regular business hours and posted on the City of Herriman’s website.

Section 2. Restriction of Proposed Tax Increase. The Interim Budget includes a proposed tax increase. The funds generated from this tax increase are to be restricted and may not be obligated or spent until a final budget is adopted by the HCSEA Board.

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

PASSED AND APPROVED BY THE Board this 18th day of June 2026.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

Lorin Palmer, Vice Chair

ATTEST:

Jackie Nostrom, District Clerk

INTERIM BUDGET

FISCAL YEAR 2027



HERRIMAN CITY SAFETY ENFORCEMENT AREA

Herriman City Safety Enforcement Area

Interim Budget

FUND DESCRIPTION

The Herriman City Safety Enforcement Area (HCSEA) was created on January 1, 2018. The HCSEA is a taxing district that was established to collect property taxes to provide law enforcement services to the City—In other words, the HCSEA contracts with the City for policing services. Although a legally separate entity, because of its close relationship to the City the HCSEA is accounted for with the City’s finances. The HCSEA Board is comprised of City of Herriman Councilmembers.

	FY2025 (Actual)	FY2026 Estimated	FY2027 Interim Recommended
Revenue			
HCSEA			
Property Tax	10,071,859	10,854,790	11,340,560
Property Tax-Proposed Tax Increase (Restricted)	-	-	512,970
Miscellaneous	103,084	100,000	100,000
Revenue Total	10,174,943	10,954,790	11,953,530
Expenditures			
HCSEA			
Operating	25	1,000	1,000
Contribution to Fund Balance	-	362,360	561,460
Transfers Out	9,445,902	10,591,430	11,952,530
Transfers Out-Restricted	-	-	(561,460)
Expenditures Total	9,445,927	10,954,790	11,953,530

Significant Budgetary Changes

- The fiscal year 2027 interim budget includes a proposed tax increase, which under state law is shown as a restricted amount. The amount of the increase is \$512,970.
- “Transfers Out-Restricted” represents “new growth” funding (property tax revenue received from new residential and commercial growth) restricted by the City Council for expenditures related to new growth. This funding is held until authorized for release by the City Council.
- This interim budget will remain in affect from July 1, 2026, until a final budget is adopted.

Property Tax Impact Schedule

Proposed Property Tax Impact Schedule Herriman City Safety Enforcement Area

The Herriman City Safety Enforcement Area (HCSEA) will consider an increase to its property tax rate from 0.001423 to 0.001491 to generate an additional \$512,970. The following information is intended to provide decision makers and the public with an explanation of how the Service Area's operations would be affected if the proposed property tax increase is adopted.

Herriman City Safety Enforcement Area's Current Property Tax Rate	0.001423
Herriman City Safety Enforcement Area's Current Property Tax Revenue	\$10,731,595
Proposed Revenue <u>With</u> Tax Change	\$11,244,565
New Property Tax Revenue to the Herriman City Safety Enforcement Area	\$ 512,970

Estimated Increase to the Herriman City Safety Enforcement Area's Property Tax Revenue	4.8%
Estimated yearly increase to a primary residence of \$640,000	\$23.93
Estimated yearly increase to a business valued at \$640,000	\$43.52

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Property Tax Impact Schedule

Proposed Property Tax Impact Schedule (Continued)

Herriman City Safety Enforcement Area

Affected Department: Herriman City Safety Enforcement Area Fund

Propd Document last modified: 4m ago

Budget Without Tax Change: \$10,731,595

Budget Change: \$512,970

Impact of Tax Increase: The City of Herriman, who the Herriman City Safety Enforcement Area contracts with for Police services, has a philosophy of segregating property tax revenue generated from new growth to be used solely for the effects of new growth (such as the need to hire new officers). Therefore, normal inflationary pressures the Police Department faces, or new initiatives, must be funded with property tax increases. The proposed increase is to cover normal inflationary pressures faced by the Department.

If the proposed tax increase is not approved, the Herriman City Safety Enforcement Area will be forced to draw on the funds segregated for new growth expenditures to fund regular police operations. The long-term effect of this approach is funds not being available when new officers are needed due to growth.



DATE: June 13, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution adopting an updated fiscal year 2027 Herriman City Safety Enforcement Area Property Tax Impact Schedule

RECOMMENDATION:

Staff recommend approval of the Resolution.

ISSUE BEFORE THE BOARD:

Should the Board adopt the updated Property Tax Impact Schedule?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions | LV 2 – Quality public safety

BACKGROUND/SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase. The Board adopted an initial Property Tax Impact Schedule on May 13, 2026. An updated Property Tax Impact Schedule includes final tax rates from the Salt Lake County Auditor’s Office and Utah State Tax Commission.

DISCUSSION:

The Property Tax Impact Schedule has been updated to reflect final property tax rates and values from the Salt Lake County Auditor’s Office and Utah State Tax Commission. Best practice is to adopt, via Resolution, the updated Property Tax Impact Schedule.

ALTERNATIVES:

The Board may choose to not adopt the Resolution updating the Property Tax Impact Schedule.

ATTACHMENTS:

Property Tax Impact Schedule
Resolution

HERRIMAN CITY SAFETY ENFORCEMENT AREA
RESOLUTION NO. Rxx-xx

**A RESOLUTION ADOPTING AN UPDATED FISCAL YEAR 2027 PROPERTY TAX IMPACT SCHEDULE
FOR THE HERRIMAN CITY SAFETY ENFORCEMENT AREA, STATE OF UTAH**

WHEREAS, State law requires each entity to prepare and consider a tentative operating and capital budget prior to adoption of a final budget, and an interim budget for entities proposing a property tax increase; and

WHEREAS, the tentative and interim budgets include a proposed property tax rate increase, necessitating compliance with applicable Truth in Taxation notice and disclosure requirements.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees, Herriman City Safety Enforcement Area, state of Utah, that the Board of Trustees hereby adopts the Property Tax Impact Schedule for the proposed property tax rate increase associated with the Fiscal Year 2027 tentative and interim budgets, as prepared and presented in accordance with the requirements of Utah Code § 59-2-924, as amended by House Bill 236 – Truth in Taxation Amendments (2026 Utah State Legislature General Session). 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 entity’s Truth in Taxation Process.

This Resolution shall take effect immediately upon passage and acceptance as provided herein.

PASSED AND APPROVED by the Board of Trustees of the HCSEA this 18th day of June, 2026.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

By: _____
Chairman

Budget Officer

District Clerk

**Proposed Property Tax Impact Schedule
Herriman City Safety Enforcement Area**

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Proposed Property Tax Impact Schedule (Continued)
Herriman City Safety Enforcement Area

Affected Department: Herriman City Safety Enforcement Area Fund

Proposed Budget: \$11,244,565

Budget Without Tax Change: \$10,731,595

Budget Change: \$512,970

Impact of Tax Increase: The City of Herriman, who the Herriman City Safety Enforcement Area contracts with for Police services, has a philosophy of segregating property tax revenue generated from new growth to be used solely for the effects of new growth (such as the need to hire new officers). Therefore, normal inflationary pressures the Police Department faces, or new initiatives, must be funded with property tax increases. The proposed increase is to cover normal inflationary pressures faced by the Department.

If the proposed tax increase is not approved, the Herriman City Safety Enforcement Area will be forced to draw on the funds segregated for new growth expenditures to fund regular police operations. The long-term effect of this approach is funds not being available when new officers are needed due to growth.