

PROPERTY TAX INCREASE

ABOVE THE

CERTIFIED TAX RATE

- FY26 PROPERTY TAXES: \$360,613
- FY27 CERTIFIED RATE REVENUE: \$376,420
- PROPOSED FY27 PROPERTY TAXES: \$421,442
- INCREASE OF \$45,022
(after \$15,807 increase from growth)
- APPROXIMATELY 10.58% INCREASE
- FIRE DEPT EQUIPMENT, SKATEPARK MAINTENANCE, PARK MAINTENANCE
- TRUTH IN TAXATION HEARING SCHEDULED FOR AUGUST 19, 2026 AT 7:00 PM

**NOTICE OF PROPOSED TAX INCREASE
EPHRAIM CITY**

The EPHRAIM CITY is proposing to increase its property tax revenue.

The EPHRAIM CITY tax on a \$415,000 residence would increase from \$221.40 to \$244.91, which is \$23.51 per year.

The EPHRAIM CITY tax on a \$415,000 business would increase from \$402.55 to \$445.30, which is \$42.75 per year.

If the proposed budget is approved, EPHRAIM CITY would receive an additional \$45,022 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, EPHRAIM CITY would increase its property tax budgeted revenue by 10.58% above last year's property tax budgeted revenue excluding eligible new growth.

The EPHRAIM CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/19/2026 7:00

Location: City Hall Council Chambers
5 S Main St
Ephraim

To obtain more information regarding the tax increase, citizens may contact the EPHRAIM CITY at 435-283-4631 or visit www.ephraim.gov. Instructions for virtual participation in the public hearing will be available at www.ephraim.gov no later than 24 hours before the public hearing is scheduled to begin.

Proposed Property Tax Impact Schedule

Ephraim City will consider an increase to its property tax rate to generate an estimated additional \$59,000 in property tax revenue above the estimated certified rate revenue. The following information is intended to provide decision makers and the public with an explanation of the proposed property tax increase.

Current Property Tax Revenue (FY 2025–2026):	\$360,613
Estimated New Growth Revenue:	\$15,807
Estimated Property Tax Revenue at Certified Rate:	\$376,420
Proposed Property Tax Revenue with Increase:	\$421,442
New Property Tax Revenue from Proposed Increase:	\$45,022
Estimated Increase to Ephraim City’s Property Tax Revenue:	10.58%
Certified Tax Rate:	0.000970
Proposed Property Tax Rate:	0.001073
Estimated Increase to a primary residence valued at \$415,000:	\$23.51 per year
Estimated Increase to a business valued at \$415,000:	\$42.75 per year

These figures are estimates and will be updated upon receipt of final certified tax rate information from the County Auditor.

Updated 6/17/2026 with updated figures.

Impact of Proposed Property Tax Increase on City Services

Affected Department: Fire

Proposed Budget	\$436,300
Budget without Tax Change	\$411,300
Budget Change	\$25,000

Impact of Tax Increase – The Fire Department will purchase a Positive Pressure Ventilation fan, a thermal imaging camera, and two sets of turnout gear.

Affected Department: Recreation

Proposed Budget	\$272,600
Budget without Tax Change	\$257,600
Budget Change	\$15,000

Impact of Tax Increase – The Recreation Department will fund annual maintenance for the skatepark.

Affected Department: Parks

Proposed Budget	\$168,200
Budget without Tax Change	\$149,200
Budget Change	\$19,000

Impact of Tax Increase – The Parks Department will renew the surface on the all-abilities park and increase drainage capacity at the Canyon View Park soccer fields.

Total General Fund Change: \$59,000



GENERAL FUND

REVENUE

10-33-406	STATE GRANTS-PASS T-GOEO	60,000.00
10-33-402	STATE GRANT - LIBRARY	15,000.00
10-33-403	STATE GRANT - FIRE - REIMB	27,000.00

TOTAL:		102,000.00
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EXPENSE

10-41-110	SALARIES - MAYOR AND COUNCIL	5,000.00
10-43-245	POSTAGE	1,500.00
10-43-480	DEPARTMENT SUPPLIES	1,500.00
10-44-630	BANKING	16,000.00
10-57-120	TEMPORARY EMPLOYEES	3,000.00
10-75-260	BLDGS SUPPLIES & MAINTENANCE	6,000.00
10-75-320	BOOKS AND PERIODICALS	3,000.00
10-75-480	DEPARTMENT SUPPLIES	6,000.00
10-80-702	GOEO - CHAMBER OF COMMERCE	60,000.00

TOTAL:		102,000.00
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CLASS C ROAD/MASS TRANSIT FUND

REVENUE

11-38-950	APPROPRIA. FROM BEG FUND BAL	17,000.00
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EXPENSE

11-60-810	DEBT SERVICE - PRINCIPLE	17,000.00
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RAP TAX FUND

REVENUE

12-38-950	APPROPRIA. FROM BEG FUND BAL	15,000.00
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EXPENSE

12-50-360	RAP EXP	12,000.00
12-50-365	SCANDINAVIAN FESTIVAL	6,000.00
12-50-367	CEMETERY PROJECTS	40,000.00
12-90-902	APPROPRIATION TO BEG FUND BAL	(43,000.00)

TOTAL:	15,000.00
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PARKS & REC IMPACT FEES

REVENUE

41-37-500	IMPACT - PARKS & RECREATION	20,000.00
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EXPENSE

41-70-602	PICKLEBALL COURTS	20,000.00
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PARKS & REC CAPITAL PROJ FUND

REVENUE

44-39-115	TRANSFER FROM EQ BLDG CAPITAL	175,000.00
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EXPENSE

44-40-738	CO - SKATE PARK	175,000.00
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EQUIPMENT & BLDG CAPITAL PROJECTS

REVENUE

49-38-950	APPROPRIATIO FROM BEG FUND BAL	175,000.00
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EXPENSE

49-40-811	TRANSFER TO PARKS & REC CAPITA	175,000.00
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BUILDING AUTHORITY

REVENUE

47-33-440	PUBLIC WORKS BLDG FINANCING	5,000,000.00
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EXPENSE

47-40-775	CAPITAL OUTLAY-PW PROPERTY	5,000,000.00
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AIRPORT

REVENUE

59-38-950	APPROPRIATIO FROM BEG FUND BAL	40,000.00
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TOTAL:	40,000.00
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EXPENSE

59-40-740	CAPITAL OUTLAY - EQUIPMENT	5,000.00
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59-40-798	CO - LIGHTING	35,000.00
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TOTAL:	40,000.00
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MAIN ST IMPROV PROJECT FUND

REVENUE

43-38-950	APPROP FROM BEG FUND BAL	5,000.00
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EXPENSE

43-39-100	TRANSFER FROM GENERAL FUND	5,000.00
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INDUSTRIAL PARK FUND

REVENUE

45-38-950	APPROPRIATION OF BEG FUND BAL	125.00
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EXPENSE

45-40-920	TRANSFER TO BLDG AUTHORITY	125.00
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SPECIAL IMPROV AGENCY FUND

REVENUE

46-39-100	MISCELLANEOUS	22,000.00
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EXPENSE

46-40-903	USAGE OF BEG FUND BALANCE	22,000.00
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RODEO GROUNDS SUBDIVISION FUND

REVENUE

57-38-903	APPROPRIATIO FROM BEG FUND BAL	95,000.00
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EXPENSE

57-40-620	MISCELLANEOUS SERVICES	95,000.00
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