



RESOLUTION NO. R-26-12

A RESOLUTION OF THE CITY COUNCIL OF Garland City SUPPORTING AN EXTENSION OF THE UTAH INLAND PORT AUTHORITY PROPERTY TAX DIFFERENTIAL PERIOD FOR THE GOLDEN SPIKE PROJECT AREA RELATED TO THE LAKESHORE/MANDANA AREA AND MAKING RELATED FINDINGS.

WHEREAS, Utah Inland Port Authority (“UIPA”) previously adopted Trigger Resolution Order 2025-38 on April 30, 2025, concerning the property tax differential for the Golden Spike Project Area; and

WHEREAS, Garland City has been informed that due to a delay in Box Elder County’s personal property differential payment, Box Elder County has recommended extending the applicable property tax differential period into a twenty-sixth (26th) year; and

WHEREAS, Garland City understands that the proposed extension would apply only to the personal property differential payment for the additional year; and

WHEREAS, Garland City recognizes the economic development efforts associated with the Golden Spike Project Area and the cooperative relationship between Garland City, UIPA, and other participating governmental entities; and

WHEREAS, the City Council finds that supporting the requested extension is in the best interests of Garland City and may provide continuing economic and financial benefits to Garland City, the Utah Inland Port Authority, and the Golden Spike Project Area; and

WHEREAS, the City Council desires to formally express its recommendation and support for the requested one-year extension of the property tax differential period.

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

Section 1. Recommendation and Support.

Garland City hereby recommends and supports the extension by the Utah Inland Port Authority of the period for the property tax differential for the applicable area associated with the Golden Spike Project Area, which was originally triggered by UIPA Board Trigger Resolution Order 2025-38 on April 30, 2025, for an additional one (1) year beyond the original twenty-five (25) year trigger period.

Section 2. Findings.

The Garland City Council finds and determines that extending the property tax differential period for an additional year will produce significant benefit to Garland City, the Utah Inland

Port Authority, and the Golden Spike Project Area, including continued coordination of economic development and related tax differential matters associated with the project area.

Section 3. Limited Scope of Extension.

Garland City acknowledges and understands that the proposed twenty-sixth (26th) year extension is intended solely to address the delayed Box Elder County personal property differential payment and that the Utah Inland Port Authority would receive only the personal property differential payment during such extension period.

Section 4. Authorization.

The Mayor, Recorder, and such other City officials as may be necessary are hereby authorized and directed to take such actions as are reasonably necessary to carry out the intent of this Resolution and to provide a copy of this Resolution to the Utah Inland Port Authority and other appropriate entities.

Section 5. Effective Date.

This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of Garland City this 20 day of May, 2026.

GARLAND CITY, UTAH

By: _____

Danny Austin, Mayor

ATTEST:

Whitney Eggleston, City Recorder

Approved as to form: _____

Steve Brooks, City Attorney

VOTING:

Jeanette Atkinson

Yes ✓ No

Josh Munns

Yes ✓ No

Tena Allen

Yes ✓ No

Jim Hall

Yes ✓ No