CLEARFIELD CITY COUNCIL MEETING MINUTES
6:00 PM SPECIAL SESSION MEETING
June 16, 2026

City Building
55 South State Street
Clearfield City, Utah

PRESIDING: Mayor Mark Shepherd

PRESENT: Councilmember Nike Peterson, Councilmember Megan Ratchford, Councilmember Dakota Wurth, Mayor Mark Shepherd, Councilmember Danielle King

ABSENT: Councilmember Karece Thompson

STAFF PRESENT: City Manager JJ Allen, City Attorney Stuart Williams, Deputy City Recorder Chersty Titensor, Attendee Spencer Brimley, Deputy Community Services Director Curtis Dickson, Police Chief Kelly Bennett, Community Development Director Stacy Millgate, Public Works Director Adam Favero, Communications Manager Shaundra Rushton, Finance Manager Rich Knapp, Senior Accountant Lee Naylor

VISITORS: Sam Barring – ACME Fireworks

Mayor Shepherd called the meeting to order at 6:00 p.m.

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

JJ Allen, City Manager, presented the proposed Property Tax Impact Schedule (PTIS) for Fiscal Year 2027. Mr. Allen explained that throughout the budget preparation process, the City had planned for an additional $236,500 in property tax revenue. With final valuation figures and the certified tax rate information now available from Davis County, staff calculated that a proposed tax rate of 0.001253 would generate approximately $233,106 in additional property tax revenue without exceeding the previously discussed target amount. Mr. Allen also explained that staff had included additional explanatory language in the PTIS that was not required by statute but was intended to provide greater clarity to residents. Staff requested direction from the Council regarding both the explanatory language and whether to maintain the previously discussed revenue target despite receiving approximately $48,000 more in new growth revenue than originally estimated.

Mayor Shepherd expressed support for maintaining the previously discussed tax increase amount and using the additional new growth revenue to strengthen the City's reserves. The Mayor emphasized the importance of maintaining reserve levels and noted that the additional revenue would provide approximately one additional day of cash on hand.

Councilmember Wurth asked whether any additional revenue figures remained outstanding that could affect the budget before final adoption. Mr. Allen responded that no significant revenue changes were expected and that the only major outstanding item was the City's liability insurance premium, which was anticipated within the next few days.

Councilmember Peterson agreed with maintaining the previously discussed tax increase amount and expressed appreciation for staff's explanation of how the figures were derived. Councilmember Peterson noted that the proposed increase largely reflected revenue that had been incorporated into the prior year's budget through a tax rate adjustment that was later invalidated due to procedural issues. Councilmember Peterson stated that maintaining the proposed amount would help preserve service levels, reduce reliance on reserves, and remain consistent with the public notices provided throughout the budget process.

Mayor Shepherd suggested revising the explanatory language within the PTIS to better clarify that the City had completed the public hearing process, adopted a budget based on the prior year's tax increase, and later lost that revenue due to a procedural issue rather than a policy decision by the City Council. Councilmember Peterson agreed that the language should more accurately describe the circumstances surrounding the prior year's tax rate issue and suggested avoiding terminology implying that the Utah State Tax Commission had rejected a Council-approved decision. Councilmember Peterson emphasized that the issue arose from procedural requirements rather than the merits of the tax increase itself and supported providing residents with additional context regarding the budget impacts. Commissioner Danielle King expressed concern about the cumulative financial impact of tax increases on residents facing rising costs due to inflation, fuel prices, and other economic pressures. Commissioner King suggested considering whether a slight reduction in the proposed tax increase could be achieved while still maintaining service levels. Mayor Shepherd reiterated concerns about reserve levels and stated that although the City had intentionally reduced reserves in recent years to fund major projects and avoid larger tax increases, reserves were approaching the minimum level the Council had previously determined was appropriate. The Mayor stated that retaining the additional revenue would provide greater financial stability. Councilmember Peterson discussed the importance of maintaining adequate reserves, citing lessons learned during the COVID-19 pandemic, recent inflationary pressures, and unexpected revenue fluctuations. She stated that preserving the additional revenue would improve the City's ability to respond to future financial uncertainties and help avoid larger tax increases in the future. Councilmember King stated support for maintaining the proposed amount if the Council believed it represented the most responsible financial decision.

Councilmember Wurth stated that clear communication and transparency with residents would be important and suggested continuing to explain how the proposed increase would support operational sustainability and maintain service levels while addressing inflationary and legislative pressures affecting local governments. Councilmember Peterson referenced comments frequently made by municipal leaders regarding differences between state and local government finances and noted that cities often face increasing service obligations without the same financial flexibility available at the state level.

Mr. Allen reminded the Council that the Truth in Taxation advertisement would appear somewhat differently from the PTIS due to statutory requirements and formatting prescribed by state law. He explained that the City had no discretion over certain values displayed in the advertisement and reiterated that the additional explanatory information included in the PTIS was intended to improve public understanding.

No further changes were directed regarding the proposed tax rate amount, and consensus was reached to proceed with the proposed rate of 0.001253.

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

Councilmember Peterson moved to approve Resolution 2026R-14 setting the proposed tax rate for real and personal property tax at .001253 for fiscal year 2027 and authorize the mayor's signature to any necessary documents, seconded by Councilmember King.

RESULT: **Passed [4 TO 0]**
YES: Councilmember Peterson, Councilmember Ratchford, Councilmember Wurth, Councilmember King
NO: None
ABSENT**:** Councilmember Karece Thompson

Councilmember Peterson moved to adjourn at 6:21 p.m., seconded by Councilmember King.

RESULT: **Passed [4 TO 0]**
YES: Councilmember Peterson, Councilmember Ratchford, Councilmember Wurth, Voting Member King
NO: None
ABSENT**:** Councilmember Karece Thompson

APPROVED AND ADOPTED
This 28th day of July 2026

/s/ Mark R. Shepherd, Mayor

ATTEST:

/s/ Nancy R. Dean, City Recorder

I hereby certify that the foregoing represents a true, accurate, and complete record of the Clearfield City Council meeting held Tuesday, June 16, 2026.

/s/ Nancy R. Dean, City Recorder