



CITY COUNCIL
AGENDA ITEM APPROVAL FORM

AGENDA ITEM INFORMATION

MEETING DATE: AUGUST 12, 2026

RESOLUTION NO. 26-21

AGENDA ITEM TITLE:

A RESOLUTION OF THE CITY OF TAYLORSVILLE ADOPTING THE FINAL PROPERTY TAX LEVY FOR THE 2026 TAX YEAR FOLLOWING COMPLIANCE WITH THE UTAH TRUTH IN TAXATION ACT, MAKING LEGISLATIVE FINDINGS, AND AUTHORIZING IMPLEMENTATION

PUBLIC HEARING REQUIRED:

YES: X

NO: _____

ORDINANCE REQUIRED:

YES: _____

NO: X

RESOLUTION REQUIRED:

YES: X

NO: _____

PRESENTER:

JOHN TAYLOR

AGENDA ITEM SUMMARY: LIMIT 150 WORDS

This resolution adopts the final property tax levy for the 2026 tax year following the City's completion of all requirements of the Utah Truth in Taxation Act. The resolution makes legislative findings confirming compliance with all applicable notice, publication, disclosure, public hearing, and procedural requirements, adopts the final property tax levy as approved by the City Council, and authorizes the Mayor, Budget Officer, City Recorder, and other appropriate City officials to complete all certifications, filings, and administrative actions required by Utah law. The resolution also directs that the Property Tax Impact Schedule and all related notices, hearing materials, and supporting documents be preserved as part of the City's official legislative record for the 2026 property tax levy and fiscal year 2026-2027 budget process.

ATTACHMENTS:

EXHIBIT A: PROPERTY TAX IMPACT SCHEDULE
EXHIBIT B: NOTICE OF TNT HEARING
EXHIBIT C: CONSOLIDATED NOTICE
EXHIBIT D: RESOLUTIONS NO. 26-18 & 26-19

TAYLORSVILLE, UTAH
RESOLUTION NO. 26-21

**A RESOLUTION OF THE CITY OF TAYLORSVILLE ADOPTING THE FINAL
PROPERTY TAX LEVY FOR THE 2026 TAX YEAR FOLLOWING
COMPLIANCE WITH THE UTAH TRUTH IN TAXATION ACT, MAKING
LEGISLATIVE FINDINGS, AND AUTHORIZING IMPLEMENTATION**

WHEREAS, the Taylorsville City Council (the “Council”) is the governing body of the City of Taylorsville and is authorized by Utah law to adopt the City’s annual budget, levy property taxes, and conduct the fiscal affairs of the City; and

WHEREAS, the Council previously received, reviewed, and tentatively adopted the proposed fiscal year 2026 through 2027 budget in accordance with the Uniform Fiscal Procedures Act for Utah Cities; and

WHEREAS, the proposed budget contemplated property tax revenues in excess of those generated by the certified tax rate, thereby requiring compliance with the Utah Truth in Taxation Act, Utah Code Sections 59-2-919 through 59-2-926;

WHEREAS, the Budget Officer prepared and presented the Property Tax Impact Schedule required by Utah Code Section 59-2-924, identifying the anticipated financial impact of the proposed increase and the governmental services to be supported by the additional revenue; and

WHEREAS, the Council previously acknowledged receipt of the Property Tax Impact Schedule, established the required Truth in Taxation public hearing, and directed City staff to complete all notices, publications, postings, filings, and other statutory requirements;

WHEREAS, the City has completed all notice, publication, disclosure, posting, filing, and procedural requirements required by the Utah Truth in Taxation Act; and

WHEREAS, following proper notice, the Council conducted the Truth in Taxation public hearing, received the Budget Officer's presentation, accepted public comment, and fully considered the proposed increase before taking legislative action; and

WHEREAS, the Council recognizes that increasing property taxes is a significant legislative action affecting the residents and businesses of the City, has approached its deliberations with care, transparency, and thoughtful consideration, and has sought to balance the financial impact upon taxpayers with the City's continuing obligation to provide essential municipal services and maintain critical public infrastructure; and

WHEREAS, the Council finds that adoption of the final property tax levy is necessary to provide essential municipal services, maintain public infrastructure, protect

the public health, safety, and welfare, and promote the long-term financial stability of the City; and

WHEREAS, following completion of the Utah Truth in Taxation process, the City Council has determined that the certified property tax rate of 0.000819 should be increased, and has adopted a final property tax rate of 0.000860, as reflected in the Property Tax Impact Schedule and related Truth in Taxation materials; and

WHEREAS, the Council further finds that all statutory prerequisites to adoption of the final property tax levy have been satisfied and that adoption of the levy is in the best interests of the City and its residents.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Taylorsville, Utah, as follows:

Section 1. Legislative Findings. The foregoing recitals are incorporated into and adopted as the legislative findings of the City Council.

Section 2. Adoption of Final Property Tax Levy. The City Council hereby adopts the final property tax levy for the 2026 tax year as reflected in the final certified tax rate documentation and supporting Property Tax Impact Schedule presented to the Council.

Section 3. Compliance with the Utah Truth in Taxation Act. The Council finds that the City has fully complied with all applicable notice, publication, disclosure, hearing, filing, and procedural requirements imposed by the Utah Truth in Taxation Act.

Section 4. Certification and Implementation. The Mayor, Budget Officer, City Recorder, Finance Director, and all other appropriate City officials are authorized and directed to execute all certifications, filings, reports, notices, and administrative actions necessary to implement this Resolution and comply with applicable law.

Section 5. Legislative Record. The Property Tax Impact Schedule, notices, affidavits of publication, hearing materials, presentations, exhibits, written comments, minutes, and all supporting documents shall be preserved as part of the official legislative record relating to the 2026 property tax levy.

Section 6. Effective Date. This Resolution shall take effect immediately upon its passage, approval, and posting as required by law.

PASSED AND APPROVED by the City Council of Taylorsville, Utah, this 12th day of August 2026.

TAYLORSVILLE CITY COUNCIL

Bob Knudsen, Council Chair

SEAL

VOTING:

Meredith Harker	☐ Yea	☐ Nay
Bob Knudsen	☐ Yea	☐ Nay
Anna Barbieri	☐ Yea	☐ Nay
Ernest Burgess	☐ Yea	☐ Nay
Curt Cochran	☐ Yea	☐ Nay

PRESENTED to the Mayor of the City of Taylorsville for approval this 12th day of August 2026.

APPROVED this 12th day of August 2026.

ATTEST:

Mayor Kristie S. Overson

Jamie Brooks, City Recorder

DEPOSITED/RECORDED in the office of the City Recorder this 13th day of August 2026.

Proposed Property Tax Impact Schedule

Taylorsville City will consider an increase to its property tax rate from .000819 to .000860 (estimated) to generate an additional \$234,800.

Taylorsville City's Current Property Tax Rate	0.000819
Taylorsville City's Current Property Tax Revenue	\$4,737,629
Proposed Revenue with Tax Change	\$4,972,429
New Property Tax Revenue to Taylorsville City	\$234,800

Estimated Increase to Taylorsville City's Property Tax Revenue.	5.00%
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Estimated Increase to a primary residence of \$498,000	\$11.23 Per Year or 5% increase or \$.94 per month.(Residential)
Estimated Increase to a business valued at \$498,000 .	\$20.42 Per Year or 5% increase or \$1.70 per month.(Commercial)

<u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget without Tax Change</u>	<u>Budget Change</u>
Public Works	\$5,545,818	\$5,311,018	<u>\$234,800</u>

Impact of Tax Increase - The Public Works Department will do additional road maintenance with these funds.

Total General Fund Change: **\$234,800**

NOTICE OF PROPOSED TAX INCREASE TAYLORSVILLE CITY

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

The TAYLORSVILLE CITY tax on a \$498,000 residence would increase from \$224.32 to \$235.55, which is \$11.23 per year.

The TAYLORSVILLE CITY tax on a \$498,000 business would increase from \$407.86 to \$428.28, which is \$20.42 per year.

If the proposed budget is approved, TAYLORSVILLE CITY would receive an additional \$234,800 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, TAYLORSVILLE CITY would increase its property tax budgeted revenue by 5.02% above last year's property tax budgeted revenue excluding eligible new growth.

The TAYLORSVILLE 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: 8/12/2026 6:30PM

Location: City Hall
2600 W Taylorsville Blvd
Taylorsville

To obtain more information regarding the tax increase, citizens may contact the TAYLORSVILLE CITY at 801-963-5400 or visit Taylorsvilleut.gov Instructions for virtual participation in the public hearing will be available at Taylorsvilleut.gov no later than 24 hours before the public hearing is scheduled to begin.

SALT LAKE COUNTY NOTICE OF PROPOSED TAX INCREASES

The following taxing entities are proposing to increase property tax revenues within SALT LAKE COUNTY.
Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial properties.
Concerned citizens are invited to attend the public hearings on their tax increases.

FOR FURTHER INFORMATION, CONTACT THE INDIVIDUAL ENTITIES AT THE PHONE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Value	If approved, tax will increase			Additional Tax Revenue Generated Each Year if Proposed Tax Increase is Approved	% Increase if Proposed Tax Increase is Approved	Public Hearing Information		
		From:	To:				Date/Time	Location	Phone #
Town of Alta	\$ 1,785,000	Residential	\$ 784.42	\$ 961.13	\$ 92,820	22.56%	August 11, 2026 6:00 PM	10351 E Hwy 210 Alta	801-742-6011
		Commercial	\$ 1,426.22	\$ 1,747.52					
Canyons School District	\$ 770,000	Residential	\$ 1,254.41	\$ 1,326.83	\$ 6,871,000	5.51%	August 4, 2026 6:00 PM	9361 S 300 E Sandy	801-826-5040
		Commercial	\$ 2,280.74	\$ 2,412.41					
Central Utah Water Conservancy	\$ 658,000	Residential	\$ 142.59	\$ 144.76	\$ 1,237,921	1.78%	August 25, 2026 6:00 PM	1426 E 750 N Orem	801-226-7100
		Commercial	\$ 259.25	\$ 263.20					
Cottonwood Heights City	\$ 850,000	Residential	\$ 592.79	\$ 841.97	\$ 3,500,000	42.02%	August 11, 2026 6:00 PM	2277 Bengal Blvd Cottonwood Heights	801-944-7000
		Commercial	\$ 1,077.80	\$ 1,530.85					
City of Draper	\$ 941,000	Residential	\$ 466.83	\$ 583.80	\$ 2,455,712	25.12%	August 12, 2026 6:00 PM	1020 E Pioneer Rd Draper	801-576-6318
		Commercial	\$ 848.78	\$ 1,061.45					
Granite School District	\$ 579,000	Residential	\$ 1,152.47	\$ 1,277.62	\$ 21,115,465	10.26%	August 18, 2026 6:00 PM	2500 S State Street Salt Lake City	385-646-4700
		Commercial	\$ 2,095.40	\$ 2,322.95					
Herriman City Fire Service Area	\$ 652,000	Residential	\$ 478.37	\$ 489.13	\$ 205,560	2.23%	August 12, 2026 7:00 PM	5355 W Herriman Main St Herriman	801-758-7686
		Commercial	\$ 869.77	\$ 889.33					
Herriman City Safety Enforcement Area	\$ 652,000	Residential	\$ 510.29	\$ 534.67	\$ 512,970	4.76%	August 12, 2026 6:00 PM	5355 W Herriman Main St Herriman	801-758-7686
		Commercial	\$ 927.80	\$ 972.13					
Midvale City - Public Safety	\$ 503,000	Residential	\$ 68.06	\$ 73.59	\$ 78,814	8.04%	August 11, 2026 6:00 PM	7505 S Holden Street Midvale	801-567-7206
		Commercial	\$ 123.74	\$ 133.80					
Murray City	\$ 614,000	Residential	\$ 462.65	\$ 488.99	\$ 714,297	5.66%	August 11, 2026 6:30 PM	10 E 4800 S Murray	801-264-2513
		Commercial	\$ 841.18	\$ 889.07					
Salt Lake City	\$ 703,000	Residential	\$ 1,090.74	\$ 1,193.20	\$ 13,793,967	8.93%	August 11, 2026 7:00 PM	451 S State Street Salt Lake City	801-535-7600
		Commercial	\$ 1,983.16	\$ 2,169.46					
South Salt Lake City	\$ 470,000	Residential	\$ 644.44	\$ 727.94	\$ 1,839,537	12.99%	August 11, 2026 7:00 PM	220 East Morris Ave South Salt Lake City	801-483-6019
		Commercial	\$ 1,171.71	\$ 1,323.52					
Taylorsville City	\$ 498,000	Residential	\$ 224.32	\$ 235.55	\$ 234,800	5.02%	August 12, 2026 6:30 PM	2600 W Taylorsville Blvd Taylorsville	801-963-5400
		Commercial	\$ 407.86	\$ 428.28					
West Jordan City	\$ 562,000	Residential	\$ 395.96	\$ 404.61	\$ 500,418	2.21%	August 11, 2026 6:00 PM	8000 S Redwood Rd West Jordan	801-569-5000
		Commercial	\$ 719.92	\$ 735.66					
West Jordan Fairway Estates Special Service District	\$ 537,000	Residential	\$ 238.94	\$ 262.57	\$ 1,209	9.88%	August 11, 2026 7:15 PM	8000 S Redwood Rd West Jordan	801-569-5000
		Commercial	\$ 434.43	\$ 477.39					
West Valley City	\$ 456,000	Residential	\$ 643.05	\$ 675.66	\$ 1,949,129	4.91%	August 11, 2026 6:30 PM	3600 Constitution Blvd West Valley City	801-963-3235
		Commercial	\$ 1,169.18	\$ 1,228.46					

The Additional Ad Valorem Tax Revenue and Percentage increases shown above represent increases over last year's property budgeted tax revenue, excluding eligible new growth.

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability.
For specific property tax liability information, the taxpayer should review the taxpayer's Notice of Property Valuation and Tax Changes.

TAYLORSVILLE, UTAH
RESOLUTION NO. 26-18

A RESOLUTION OF THE CITY OF TAYLORSVILLE ACKNOWLEDGING THAT THE FISCAL YEAR 2026-2027 BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE, ACKNOWLEDGING RECEIPT OF THE PROPERTY TAX IMPACT SCHEDULE, AND DIRECTING COMPLIANCE WITH THE UTAH TRUTH IN TAXATION ACT

WHEREAS, the Taylorsville City Council ("Council") is the governing body of the City of Taylorsville and is responsible for the adoption of the City's annual budget and the levy of property taxes in accordance with applicable law; and

WHEREAS, on June 3, 2026, the Council adopted the City's budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

WHEREAS, the budget adopted by the Council contemplates property tax revenues in excess of those that would be generated by the certified tax rate and therefore includes a proposed property tax increase within the meaning of Utah Code Annotated § 59-2-919; and

WHEREAS, Utah Code Annotated § 59-2-919(4)(a)(i) requires that a taxing entity publicly state that its proposed budget includes a property tax increase and comply with the notice and hearing requirements of the Utah Truth in Taxation Act before imposing a tax rate that exceeds the certified tax rate; and

WHEREAS, Utah Code Annotated § 59-2-924 requires the preparation and presentation of a Property Tax Impact Schedule identifying the estimated impact of the proposed property tax increase upon taxpayers within the jurisdiction and the municipal services to be funded by the increase; and

WHEREAS, the Budget Officer has prepared and presented the Property Tax Impact Schedule attached hereto as Exhibit "A" and incorporated herein by this reference; and

WHEREAS, the Council has reviewed and considered the Property Tax Impact Schedule and desires to formally acknowledge receipt thereof and to direct City staff to continue compliance with all applicable requirements of the Utah Truth in Taxation Act.

NOW, THEREFORE, BE IT RESOLVED by the Taylorsville City Council as follows:

Section 1. The Council hereby acknowledges that the fiscal year 2026-2027 budget adopted on June 3, 2026 includes a proposed property tax increase and contemplates property tax revenues in excess of those that would be generated by the certified tax rate.

Section 2. The Council finds that the Property Tax Impact Schedule was presented by the Budget Officer in accordance with Utah Code Annotated § 59-2-924, has been reviewed and considered by the Council, and shall be maintained as part of the official legislative record of the City. The Council hereby acknowledges receipt of the Property

Tax Impact Schedule attached hereto as Exhibit "A" and incorporated herein by this reference.

Section 3. The Council finds that the Property Tax Impact Schedule has been presented in accordance with Utah Code Annotated § 59-2-924 and has been considered by the Council as part of the budget and Truth in Taxation process.

Section 4. The Budget Officer, City Recorder, and other appropriate City officials are hereby authorized and directed to continue compliance with all notice, publication, hearing, filing, and other requirements imposed by Utah Code Annotated §§ 59-2-919 and 59-2-924.

Section 5. This Resolution does not adopt a final property tax rate. Rather, this Resolution is intended to acknowledge that the fiscal year 2026-2027 budget includes a proposed property tax increase, acknowledge receipt and consideration of the Property Tax Impact Schedule, and memorialize the Council's compliance with the preliminary requirements of the Utah Truth in Taxation Act.

ADOPTED by the Taylorsville City Council this 17th day of June, 2026.

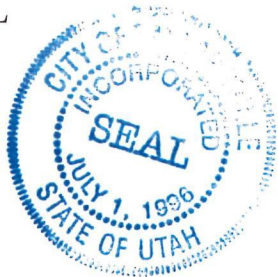
PASSED AND APPROVED by the City Council of Taylorsville, Utah, this 17th day of June, 2026.

TAYLORSVILLE CITY COUNCIL



Bob Knudsen, Council Chair
Vice Chair Curt Cochran

SEAL



VOTING:

Meredith Harker	_____ Yea	_____ Nay	Absent
Bob Knudsen	<u>X</u> Yea	_____ Nay	
Anna Barbieri	<u>X</u> Yea	_____ Nay	
Ernest Burgess	<u>X</u> Yea	_____ Nay	
Meredith Harker	<u>X</u> Yea	_____ Nay	

PRESENTED to the Mayor of the City of Taylorsville for approval this 17th day of June, 2026.

APPROVED this 17th day of June, 2026.



Mayor Kristie S. Overson

ATTEST:



Jamie Brooks, City Recorder

DEPOSITED in the office of the City Recorder this 18th day of June, 2026.

RECORDED this 18th day of June, 2026.

TAYLORSVILLE, UTAH
RESOLUTION NO. 26-19

A RESOLUTION OF THE CITY OF TAYLORSVILLE ACKNOWLEDGING AN INTENT TO CONSIDER AN INCREASE IN PROPERTY TAX REVENUE AND SETTING THE DATE, TIME, AND PLACE FOR THE TRUTH IN TAXATION PUBLIC HEARING

WHEREAS, the Taylorsville City Council ("Council") is the governing body of the City of Taylorsville and is authorized to levy property taxes in accordance with applicable law; and

WHEREAS, the Council has received and reviewed preliminary fiscal information for the 2026 tax year in connection with the preparation of the City's budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027; and

WHEREAS, the Council acknowledges that the fiscal year 2026-2027 budget previously adopted by the Council contemplates property tax revenues in excess of those generated by the certified tax rate and therefore necessitates compliance with the Utah Truth in Taxation Act; and

WHEREAS, based upon such fiscal information, the Council anticipates that it may consider adopting a property tax rate that would generate revenue in excess of the certified tax rate; and

WHEREAS, the Budget Officer has presented a Property Tax Impact Schedule as required by Utah Code Annotated § 59-2-924; and

WHEREAS, Utah Code Annotated § 59-2-919 requires that, before a taxing entity may adopt a property tax rate that exceeds the certified tax rate, the entity must comply with specified notice requirements and hold a public hearing in the manner prescribed by law; and

WHEREAS, Utah Code Annotated § 59-2-924 requires the preparation and publication of a Property Tax Impact Schedule disclosing the estimated impact of a proposed property tax increase; and

WHEREAS, the Budget Officer presented the Property Tax Impact Schedule during a public meeting of the Council and explained the anticipated impact of the proposed increase upon taxpayers and municipal services; and

WHEREAS, the Property Tax Impact Schedule reflects an anticipated increase in property tax revenue of approximately \$234,800, representing approximately [add] 5% percent ([add]%) above the revenue that would be generated by the certified tax rate; and

WHEREAS, the Council desires to formally acknowledge that it will consider a property tax increase and to establish the date, time, and place for the public hearing required by law.

NOW, THEREFORE, BE IT RESOLVED by the Taylorsville City Council as follows:

Section 1. The Council hereby acknowledges that it may consider adopting a property tax rate for the 2026 tax year that would generate property tax revenue in excess of the certified tax rate.

Section 2. In accordance with Utah Code Annotated § 59-2-919, the Truth in Taxation public hearing is hereby established for August 12, 2026, at 6:30 p.m., to be held at Taylorsville City Hall.

Section 3. The City's staff and Budget Officer are hereby directed to prepare and provide all notices, disclosures, and materials required by law in connection with the proposed property tax increase, including the Property Tax Impact Schedule required by Utah Code Annotated § 59-2-924, and to ensure full compliance with all applicable statutory requirements.

Section 4. This Resolution is intended to acknowledge the Council's consideration of a potential property tax increase and to set the required public hearing and does not constitute the adoption of a final tax rate or budget.

Section 5. This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED by the City Council of Taylorsville, Utah, this 17th day of June, 2026.

TAYLORSVILLE CITY COUNCIL



~~Bob Knudsen, Council Chair~~
Vice Chair Curt Cochran

SEAL

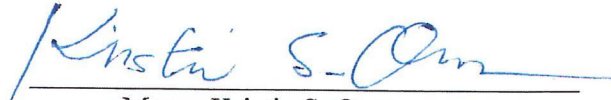


VOTING:

Meredith Harker	_____ Yea	_____ Nay	<u>Absent</u>
Bob Knudsen	<u>X</u> Yea	_____ Nay	
Anna Barbieri	<u>X</u> Yea	_____ Nay	
Ernest Burgess	<u>X</u> Yea	_____ Nay	
Meredith Harker	<u>X</u> Yea	_____ Nay	

PRESENTED to the Mayor of the City of Taylorsville for approval this 17th day of June, 2026.

APPROVED this 17th day of June, 2026.



Mayor Kristie S. Overton

ATTEST:



Jamie Brooks, City Recorder

DEPOSITED in the office of the City Recorder this 18th day of June, 2026.

RECORDED this 18th day of June, 2026.