CLEARFIELD CITY COUNCIL
AGENDA AND SUMMARY REPORT
August 04, 2026 - POLICY MEETING

Meetings of the City Council of Clearfield City may be conducted via electronic means pursuant to Utah Code Ann. § 52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

55 South State Street
Third Floor
Clearfield, Utah

The public may participate in the open portions of the meeting electronically by joining with the link below:

Microsoft Teams meeting
Join: https://teams.microsoft.com/meet/298428641901697?p=4ZgSQtEwyJXysRkDw4
Meeting ID: 298 428 641 901 697
Passcode: cK3R6x6P

7:00 P.M. POLICY MEETING

CALL TO ORDER:
Mayor Pro Tem Megan Ratchford

PUBLIC HEARINGS:

1. TRUTH IN TAXATION HEARING TO RECEIVE PUBLIC COMMENT ON THE CERTIFIED TAX RATE

   BACKGROUND: The Clearfield City Council adopted the Fiscal Year 2027 interim budget on June 23, 2026, and scheduled a public hearing on the proposed property tax rate for August 4, 2026. The Council is now considering adoption of the final Fiscal Year 2027 budget, which includes a proposed property tax rate of 0.001253, an increase from last year's rate of 0.001218. The proposed increase above the certified tax rate is expected to generate about $233,106 in additional property tax revenue. Because the proposed tax rate is higher than the certified tax rate of 0.001176 calculated by Davis County, Utah law requires the City to hold a Truth in Taxation public hearing.

   RECOMMENDATION: Receive public comment and announce that the City Council will consider final adoption of the Fiscal Year 2027 budget and property tax rate at its meeting on Tuesday, August 11, 2026, at 7:00 p.m.

*****ADJOURN AS THE CITY COUNCIL*****

Posted on July 30, 2026.

/s/Chersty Titensor, Deputy City Recorder

The City of Clearfield, in accordance with the 'Americans with Disabilities Act' provides accommodations and auxiliary communicative aids and services for all those citizens needing assistance. Persons requesting these accommodations for City sponsored public meetings, service programs or events should call Nancy Dean at 801-525-2714, giving her 48-hour notice.

The complete public notice is posted on the Utah Public Notice Website - www.utah.gov/pmn/, the Clearfield City Website – ClearfieldCityUT.gov, and at Clearfield City Hall, 55 South State Street, Clearfield, UT 84015. To request a copy of the public notice or for additional inquiries please contact Nancy Dean at Clearfield City, Nancy.dean@clearfieldcityut.gov & 801-525-2700.

CLEARFIELD
UTAH'S MILITARY CITY

STAFF REPORT

TO: Mayor Shepherd and City Council Members

FROM: Rich Knapp, Chief Finance Officer

MEETING DATE: August 4, 2026

SUBJECT: 2026 Property Tax Rate – Proposed Rate Above Certified Tax Rate

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Recommended Action

Staff recommends that the Mayor and City Council hold the required public hearing to receive public comment regarding the proposed 2026 property tax rate of 0.001253.

Description / Background

Davis County has finalized Clearfield's 2026 total property valuation and certified tax rate. Because the City's taxable property value increased by 8.1%, state law requires the certified tax rate to be adjusted downward so that property tax revenue from property taxed in both years remains approximately the same as the prior year, excluding revenue from new growth and other statutory adjustments.

The City is proposing a property tax rate of **0.001253**, which exceeds the certified tax rate and is expected to generate approximately 6.59% more property tax revenue than would be generated by the certified tax rate.

	2025 Rate	2026 Certified Rate	2026 Proposed Rate
General Operations	0.001218	0.001176	0.001253

Impact

To the City: The proposed property tax rate is estimated to generate approximately $148,657 from new growth and approximately $233,106 from the proposed increase above the certified tax rate.

To the Resident: For an average residence valued at $510,000, the City's portion of the property tax bill will increase by approximately $21.60 annually, resulting in a total annual City property tax amount of approximately $351.47 for City services.

Budget Priorities

The proposed property tax rate increase provides funding for key needs identified during the budget process to address the City's evolving service demands. Throughout the budget process and during multiple public presentations, the City identified five budget priorities totaling the amount of the proposed increase and communicated that these items would need to be eliminated if the proposed property tax rate increase was not approved. These items are summarized in the attached Property Tax Impact Schedule.

Public Hearing

This public hearing is open for both in-person and virtual participation, with instructions for virtual participation provided in the public hearing notice. No other public hearings or City Council business will be conducted during this meeting. The County Combined Advertisement has been posted on the City's website and will also be available at the hearing.

At the conclusion of the hearing, the Mayor or a member of the City Council will announce the date of the August 11 City Council meeting, during which the City Council will consider adoption of the final property tax rate.

List of Attachments

- Property Tax Impact Schedule

Property Tax Impact Schedule – FY27 Budget

To maintain current service levels, Clearfield City will consider an increase to its property tax rate from 0.001218 to 0.001253, generating an additional $233,106. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected by the property tax increase.

Proposed additional property tax revenue to Clearfield City	$233,106
Approximate % increase to Clearfield's property tax revenue	6.59%
Approximate annual increase in property tax paid to Clearfield City for the average residence (valued at $510,000)	$21.60 (6.59%)
Approximate annual increase in property tax paid to Clearfield City for the average commercial property (valued at $2,151,000)	$165.63 (6.59%)

The proposed tax increase is intended to maintain current levels of service. Without the tax increase, the level of service to the public would decrease as outlined and articulated below. It should be noted that the Clearfield City Council held a truth-in-taxation to increase the property tax rate for the FY26 budget (approximately $19 for the average residence), and passed a budget that included that increase. However, the increase was not implemented due to a technicality, as determined by the Utah State Tax Commission.

Department – Division	Amount	Operational Impact if Tax Increase is Approved
Community Services – Facilities	$25,000	Contracted services on City facilities for routine maintenance activities will continue at the current level of service.
Police – Patrol & Investigations	$10,000	Equipment acquisition and replacement (e.g. radios and radio accessories, public order unit equipment, etc.) will continue at the current level of service.
Public Works – Streets	$60,000	Maintenance activities such as pavement striping, street light maintenance, pothole repair, snow plowing, etc. will continue at the current level of service.
Community Services – Parks	$121,606	The Parks Division will acquire an advanced-technology slope mower for safer and more efficient maintenance of various steep slopes and detention basins. Also, grounds maintenance activities will continue at the current level of service.
Administration – Communications	$16,500	The texting service to facilitate communication and engagement with residents will be renewed for a second year.

DAVIS COUNTY NOTICE OF PROPOSED TAX INCREASE

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

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

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase	From:	To:	Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information Date/Time	Location	Phone:
Centerville City	$610,000	**Residential:**	**$381.46**	**$440.85**	$369,103	15.61%	Aug 25,2026 6:00 PM	250 N. Main St. Centerville	801-295-3477
		Commercial:	**$693.57**	**$801.54**					
City of Clearfield	$510,000	**Residential:**	**$329.87**	**$351.47**	$233,106	6.59%	Aug 04,2026 7:00 pm	55 S State Street Clearfield City	801-525-2720
		Commercial:	**$599.76**	**$639.03**					
FARMINGTON	$790,000	**Residential:**	**$654.36**	**$686.94**	$285,108	4.99%	Aug 18,2026 7:00 PM	160 South Main Street Farmington	801-939-9218
		Commercial:	**$1,189.74**	**$1,248.99**					
KAYSVILLE	$711,000	**Residential:**	**$543.56**	**$620.21**	$802,910	14.12%	Aug 06,2026 7:00 PM	23 E Center Street Kaysville	801-546-1235
		Commercial:	**$988.29**	**$1,127.65**					
City of South Weber	$596,000	**Residential:**	**$465.80**	**$470.07**	$12,046	0.91%	Aug 11,2026 6:00 pm	1600 E South Weber Dr South Weber City	801-479-3177
		Commercial:	**$846.92**	**$854.66**					
WEST POINT	$552,000	**Residential:**	**$215.86**	**$236.81**	$86,166	9.73%	Aug 18,2026 7:00 P.M.	3200 W 300 N West Point	801-776-0970
		Commercial:	**$392.47**	**$430.56**					
WOODS CROSS CITY	$543,000	**Residential:**	**$387.65**	**$569.23**	$995,285	46.86%	Aug 04,2026 7:30 P.M.	1555 S 800 W Woods Cross	801-677-1009
		Commercial:	**$704.81**	**$1,034.96**					
WEBER BASIN WATER CONSERVANCY	$619,000	**Residential:**	**$63.66**	**$68.09**	$572,626	8.73%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	**$115.75**	**$123.80**					
SOUTH DAVIS METRO FIRE SERVICE AREA	$651,000	**Residential:**	**$182.61**	**$212.32**	$1,315,412	16.31%	Aug 03,2026 06:00 P.M.	255 S 100 W Bountiful	801-677-2400
		Commercial:	**$332.01**	**$386.04**					

***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****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 their "Notice of Valuation and Tax Change".**

Tax Rate Increase Advertisement Requirements

The advertisement shall be published be published **at least two weeks before any of the entity's public hearings** in the following locations:

1) Electronically in accordance with Section 45-1-101 **www.utahlegals.com**

2) On the Utah Public Notice Website under Section 63A-16-601 **www.utah.gov/pmn/**

3) As a Class A notice under Section 63G-30-102.

4) If the county has a webpage, publish on the county's webpage until December 31st.

County Auditor must provide a copy of the combined ad to each taxing entity that is on the ad and to any person who requests a copy.

The advertisement shall state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement. The exact wording for the advertisement can be found in 59-2-919.2.

The tax entity's hearing shall not be held **less than ten days** after the mailing of the "Notice of Property Valuation and Tax Change" sent by the county auditor.

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