



**The City of West Jordan
Fairway Estates Special
Service
Recreation District Truth in
Taxation Hearing
August 11, 2026**

PARTICIPATE IN MEETING



VIEW THE MEETING



8000 S Redwood Road, 3rd Floor
West Jordan, UT 84088

Welcome to the Fairway Estates Special Service Recreation District meeting!

While the Board encourages in-person attendance, you may attend virtually by using the links in the top right corner:

- To provide public comment, click **"Participate in Meeting"** (registration required)
- To observe the meeting, click **"View the Meeting"**

West Jordan Public Meeting Rules

To view meeting materials for any agenda item, click the item title to expand it, then select the view icon to access attachments, or visit <https://westjordan.primegov.com/public/portal>

**Fairway Estates Special Service Recreation District Truth in Taxation
Hearing 7:15 pm (or as soon thereafter as possible)**

1. Call to Order

2. Public Hearings

- a. Amended Property Tax Impact Schedule for Fiscal Year 2027
- b. Truth in Taxation Public Hearing
- c. Receiving Public Comment on Adopting the Annual Budget for FY 2027

3. Adjourn

Certificate of Posting

I certify that the foregoing agenda was posted at the principal office of the public body, on the Utah Public Notice website <https://www.utah.gov/pmn/>, on West Jordan City's website <https://westjordan.primegov.com/public/portal>, and notification was sent to the Salt Lake Tribune and Valley Journal.

Posted and dated August 6, 2026

Cindy M. Quick, MMC, Secretary

REQUEST FOR BOARD ACTION

Action: Other

Meeting Date Requested : 08/11/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 08/11/2026

Department Sponsor: Admin. Services

Agenda Type: Public Hearings

Time Requested: 1 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

Amended Property Tax Impact Schedule for Fiscal Year 2027

2. EXECUTIVE SUMMARY

Due to the public hearing on the budget at this meeting, and as required by Utah State Code 59-2-924 8(a)(ii), we are again publishing the Amended Property Tax Impact Schedule for public information and review.

3. TIME SENSITIVITY / URGENCY

The Property Tax Impact Schedule will be shown at every meeting in which the budget is discussed.

4. FISCAL NOTE

See the Schedule document for details.

5. ADMINISTRATIVE STAFF ANALYSIS

For public transparency and to fulfill legislative requirements regarding truth in taxation, staff supports showing the Property Tax Impact Schedule at every meeting in which the budget is discussed.

6. EXECUTIVE DIRECTOR RECOMMENDATION

The Mayor supports showing the Property Tax Impact Schedule at every meeting in which the budget is discussed.

7. POSSIBLE BOARD ACTION

This item is fulfilling Utah Code §59-2-924 8(a)(ii) to present and make available to the public the property tax impact schedule. There is no official Board action required as it is procedural step.

8. BOARD STAFF ANALYSIS

This item is procedural in nature and is intended to satisfy requirements of the budget process. No formal action is needed at this meeting.

9. PACKET ATTACHMENT(S)

- Attachment A - Amended Property Tax Impact Schedule FES 2026.06.23

AMENDED PROPERTY TAX IMPACT SCHEDULE

The West Jordan Fairway Estates Special Service Recreation District ("District") will consider an increase to its property tax rate to generate an additional \$1,209. The following information is intended to provide decision makers and the public with an explanation of how the District's financial sustainability would be affected if the property tax rate remains the same.

Proposed Revenue with Tax Change	\$ 13,487
District's Current Certified Property Tax Revenue	\$ 12,278
Additional Property Tax Revenue to the District	\$ 1,209
Fairway Estates Special Service District's 2025 Tax Rate	0.000825
Fairway Estates Special Service District's 2026 Certified Tax Rate	0.000809
Fairway Estates Special Service District's 2026 Proposed Tax Rate	0.000889
Estimated Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$ 23.62
Estimated Increase to a business of \$536,700	\$ 42.94

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$ 19,725	\$ 19,725	\$-

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District's parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.

ITEM 2A: AMENDED PROPERTY TAX IMPACT SCHEDULE

Topic: Review of Fairway Estates Amended Property Tax Impact Schedule

Staff Contact: Becky Condie, Budget Manger

AMENDED PROPERTY TAX IMPACT SCHEDULE

Utah State Code 59-2-924 8(a)(ii)

“Present and make available to the public the property tax impact schedule ... at each public hearing ... at which the taxing entity discusses the taxing entity's proposed general fund budget for the ensuing fiscal year period.”

The schedule was updated with the certified property tax information received from the County on June 12th. The amended interim budget adopted on June 23rd is based on this property tax information.

AMENDED PROPERTY TAX IMPACT SCHEDULE

	Amended
Proposed Revenue with Tax Change	\$13,487
District's Certified Property Tax Revenue	<u>\$12,278</u>
Additional Property Tax Revenue to the District	\$1,209
Fairway Estates Special Service District 2025 Property Tax Rate	.000825
Fairway Estates Special Service District 2026 Certified Tax Rate	.000809
Fairway Estates Special Service District 2026 Proposed Tax Rate	.000889
Proposed Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$23.62
Estimated Increase to a business of \$536,700	\$42.94

PURPOSE OF TAX INCREASE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$19,725	\$19,725	\$ ---

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

QUESTIONS ?

REQUEST FOR BOARD ACTION

Action: Provide Information to Board

Meeting Date Requested : 08/11/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 08/11/2026

Applicant:

Department Sponsor: Admin. Services

Agenda Type: PUBLIC HEARINGS

Presentation Time: 10 Minutes

(Council may elect to provide more or less time)

1. AGENDA SUBJECT

Truth in Taxation Public Hearing

2. EXECUTIVE SUMMARY

The truth in taxation public hearing is required by Utah State Code regarding the proposed property tax rate for Tax Year 2026 (Fiscal Year 2026-2027). In accordance with Utah state code, any increase in property taxes above the certified tax rate requires certain noticing and a public hearing opportunity.

Utah State Code 59-2-919 subsection (5)(b)(ii) states that the taxing entity is not required to meet the notice requirements if the budgeted property tax revenue is less than \$20,000. In an effort of transparency, however, we have chosen to post notice on the Utah Public Notice website, city website, in our lobby, and in our libraries on July 27, 2026. A notice also went out to property owners on July 29, 2026. A combined advertisement listing proposed tax increases was prepared by Salt Lake County which was published in Utah Legals on July 10, 2026.

Subsection (8)(b)(i) states, "A public hearing described in Subsections (3)(a)(v) or (4)(b) shall be: (A) Open to the public; and (B) Held at a meeting of the taxing entity with no items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, ..., or a combination of these items; and (C) available for individuals to participate whether in person or virtually.

3. TIME SENSITIVITY / URGENCY

This is a required public hearing to adopt the property tax rate used to support the Fiscal Year 2027 Annual Budget which must be adopted before September 1st as required by Utah State Code.

August 11, 2026 is the date approved by the County for the West Jordan Fairway Estates Special Service Recreation District public hearing.

It is anticipated that the Board will set a property tax rate and adopt the final budget, including any changes approved by a majority of the Board, at a separate meeting on August 25, 2026.

4. FISCAL NOTE

The proposed tax rate increases property tax revenue by \$1,209 for Fiscal Year 2027.

5. ADMINISTRATIVE STAFF ANALYSIS

The Fiscal Year 2027 budgeted revenue is based on the property tax rate as outlined in the Amended Property Tax Impact Schedule and the public noticing. The proposed tax rate is the maximum allowed according to the truth-in-taxation process which began with the Board adopting the Proposed Property Tax Impact Schedule in May 2026, and declaring its intent to exceed the certified tax rate (Resolution No. 023 dated June 9, 2026). Any reduction of this proposed tax rate will require modifying the budget accordingly.

6. EXECUTIVE DIRECTOR RECOMMENDATION

The Executive Director supports the proposed property tax rate and increase.

7. BOARD STAFF ANALYSIS

This item is procedural in nature and is intended to satisfy requirements of the budget process. This public hearing provides opportunity for public input regarding the proposed tax rate increase.

8. POSSIBLE BOARD ACTION

No formal Board action required at this meeting. This allows the Board to review public comment prior to possible adoption at a later meeting. This Public Hearing allows the public to provide comment on the tax increase proposed in the FY2027 Final Budget.

9. ATTACHMENTS

- Attachment A - Consolidated Ad (2026)
- Attachment B - Public Hearing Notice
- Attachment C - Amended Property Tax Impact Schedule

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
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
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
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
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
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
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
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
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
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
Salt Lake City	\$ 703,000	Residential	\$ 1,090.74	\$ 1,190.88	\$ 13,793,967	9.16%	August 11, 2026 7:00 PM	451 S State Street Salt Lake City	801-535-7600
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
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
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
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
West Valley City	\$ 456,000	Residential	\$ 643.05	\$ 674.90	\$ 1,949,129	4.93%	August 11, 2026 6:30 PM	3600 Constitution Blvd West Valley City	801-963-3235

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.

**The City of West Jordan
Fairway Estates Special Service Recreation District**

Notice of Truth in Taxation Public Hearing

The purpose of this notice is to inform you of a public hearing to be held before the **Fairway Estates Special Service Recreation District Board on Tuesday, August 11, 2026, at 7:15 pm** (*or as soon thereafter as possible*) at **West Jordan City Hall, 3rd Floor, 8000 S. Redwood Rd, West Jordan, UT 84088**. Please note that agenda items are subject to change and may be reordered or tabled in order to accommodate the needs of the Board and staff.

In June 2023, the Board met with the residents of the District and proposed three long-term financial plans to address the issue of insufficient revenue to maintain services. The majority of responding residents requested the Board consider postponing a property tax increase at that time, but to begin regular tax increases from tax year 2024 on.

The purpose of this hearing is to receive public comments regarding the following:

- Fiscal Year 2027 Annual Budget and the Proposed Property Tax Increase

The interim budget for the Fairway Estates Special Service Recreation District may be found at the following address:

<https://www.westjordan.utah.gov/wp-content/uploads/2026/06/FES-FY2027-Amended-Interim-Budget.pdf>

The Property Tax Impact Schedule which outlines the purpose for the tax increase can be found here:

<https://www.westjordan.utah.gov/wp-content/uploads/2026/06/Amended-Property-Tax-Impact-Schedule-FES-2026.06.23-1.pdf>

You are invited to attend the public hearing either in person or remotely to learn more about the proposal and provide public comments regarding how this proposal may impact you or your entity. If you wish to provide public comment on the item, your comments will be limited to three (3) minutes.

Please visit the City of West Jordan website at <https://westjordan.primegov.com/public/portal> approximately four (4) days prior to the meeting for packet materials and Zoom login information.

Alternatively, interested parties may contact the Board prior to the meeting by calling the 24-hour Public Comment Line at (801) 569-5052 or emailing councilcomments@westjordan.utah.gov; please include your name and phone number. (*Comments made prior to the meeting will not be read during the meeting but will be provided to all Board Members*).

In accordance with the Americans with Disabilities Act, the City of West Jordan will make reasonable accommodations for participation in the meeting. Requests for assistance can be made by contacting the City of West Jordan Office at (801) 569-5017 at least three working days' advance notice of the meeting.

NOTICE OF PROPOSED TAX INCREASE

WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI

The WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI is proposing to increase its property tax revenue.

The WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI tax on a \$537,000 residence would increase from \$238.94 to \$262.57, which is \$23.63 per year.

The WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI tax on a \$537,000 business would increase from \$434.43 to \$477.39, which is \$42.96 per year.

If the proposed budget is approved, WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI would receive an additional \$1,209 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI would increase its property tax budgeted revenue by 9.88% above last year's property tax budgeted revenue excluding eligible new growth.

The WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRI 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: 8/11/2026 6:00 PM

Location: West Jordan City Hall
Council Chambers (3rd Floor)
8000 South Redwood Road
West Jordan

To obtain more information regarding the tax increase, citizens may contact the WEST JORDAN CITY at 801-569-5000 or visit www.westjordan.utah.gov
Instructions for virtual participation in the public hearing will be available at www.westjordan.utah.gov no later than 24 hours before the public hearing is scheduled to begin.

AMENDED PROPERTY TAX IMPACT SCHEDULE

The West Jordan Fairway Estates Special Service Recreation District ("District") will consider an increase to its property tax rate to generate an additional \$1,209. The following information is intended to provide decision makers and the public with an explanation of how the District's financial sustainability would be affected if the property tax rate remains the same.

Proposed Revenue with Tax Change	\$ 13,487
District's Current Certified Property Tax Revenue	<u>\$ 12,278</u>
Additional Property Tax Revenue to the District	\$ 1,209
Fairway Estates Special Service District's 2025 Tax Rate	0.000825
Fairway Estates Special Service District's 2026 Certified Tax Rate	0.000809
Fairway Estates Special Service District's 2026 Proposed Tax Rate	0.000889
Estimated Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$ 23.62
Estimated Increase to a business of \$536,700	\$ 42.94

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$ 19,725	\$ 19,725	\$-

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District's parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.

ITEM 2B: TRUTH IN TAXATION HEARING

Topic: Fairway Estates Truth in Taxation Public Hearing for FY 2026-2027

Staff Contact: Becky Condie, Budget Manager

OVERVIEW

- Utah State Code 59-2-919 (effective 5/6/2026)
- Requires presentation of property tax impact schedule in May and other public noticing
- Requires a public hearing in August regarding any increase of property tax revenue above the amount certified by the county auditor
- All legislative and noticing requirements have been met, letter mailed to properties within the district

TAX INCREASES IN SALT LAKE COUNTY

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 #
Tons of Alta	\$ 1,785,000	Residential	\$ 784.42 \$ 961.12	\$ 93,629	22.56%	August 11, 2026 6:00 PM	10351 E Hwy 230 Alta	801-742-6811
		Commercial	\$ 3,436.22 \$ 3,747.52					
Canyons School District	\$ 779,000	Residential	\$ 1,254.41 \$ 1,326.83	\$ 6,871,000	5.52%	August 4, 2026 6:00 PM	9903 S 300 E Sandy	801-626-5043
		Commercial	\$ 2,280.74 \$ 2,412.41					
Central Utah Water Conservancy	\$ 658,000	Residential	\$ 142.59 \$ 144.79	\$ 1,237,921	1.78%	August 25, 2026 6:00 PM	1426 E 750 N Orem	801-229-7391
		Commercial	\$ 258.25 \$ 263.20					
Cottonwood Heights City	\$ 650,000	Residential	\$ 502.79 \$ 641.97	\$ 3,500,000	42.82%	August 11, 2026 6:00 PM	2277 Bengal Blvd Cottonwood Heights	801-944-7900
		Commercial	\$ 3,077.80 \$ 3,538.85					
City of Draper	\$ 941,000	Residential	\$ 486.83 \$ 583.80	\$ 2,455,712	25.12%	August 12, 2026 6:00 PM	1029 E Pioneer Rd Draper	801-576-6338
		Commercial	\$ 648.76 \$ 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	2580 S State Street Salt Lake City	866-446-4790
		Commercial	\$ 2,056.40 \$ 2,222.95					
Herriman City Fire Service Area	\$ 652,000	Residential	\$ 478.37 \$ 489.13	\$ 205,560	2.23%	August 12, 2026 7:00 PM	5255 W Herriman Main St Herriman	801-750-7690
		Commercial	\$ 889.77 \$ 889.33					
Herriman City Safety Enforcement Area	\$ 652,000	Residential	\$ 516.29 \$ 534.67	\$ 512,970	4.76%	August 12, 2026 6:00 PM	5055 W Herriman Main St Herriman	801-750-7686
		Commercial	\$ 927.80 \$ 972.12					
Midvale City - Public Safety	\$ 503,000	Residential	\$ 68.06 \$ 73.59	\$ 78,814	8.04%	August 11, 2026 6:00 PM	7505 S Hidden Street Midvale	801-967-7295
		Commercial	\$ 123.74 \$ 133.80					
Murray City	\$ 614,000	Residential	\$ 482.65 \$ 488.99	\$ 734,297	5.66%	August 11, 2026 6:30 PM	10 E 4800 S Murray	801-264-2533
		Commercial	\$ 841.16 \$ 989.07					
Salt Lake City	\$ 703,000	Residential	\$ 1,095.74 \$ 1,093.98	\$ 13,793,967	9.16%	August 11, 2026 7:00 PM	401 S State Street Salt Lake City	801-525-7900
		Commercial	\$ 3,983.16 \$ 3,951.24					
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	801-483-6029
		Commercial	\$ 3,171.71 \$ 3,293.52					
Taylorsville City	\$ 498,000	Residential	\$ 224.32 \$ 236.55	\$ 234,800	5.02%	August 12, 2026 6:30 PM	2600 W Taylorsville Blvd Taylorsville	801-963-5490
		Commercial	\$ 487.86 \$ 458.28					
West Jordan City	\$ 562,000	Residential	\$ 385.96 \$ 404.61	\$ 500,418	2.21%	August 11, 2026 6:00 PM	6000 S Redwood Rd West Jordan	801-569-5090
		Commercial	\$ 719.92 \$ 738.66					
West Jordan Fairway Estates Special Service District	\$ 537,000	Residential	\$ 238.94 \$ 282.57	\$ 1,209	5.88%	August 11, 2026 7:15 PM	6000 S Redwood Rd West Jordan	801-569-5090
		Commercial	\$ 434.43 \$ 477.39					
West Valley City	\$ 456,000	Residential	\$ 643.05 \$ 674.96	\$ 1,949,129	4.93%	August 11, 2026 6:30 PM	2600 Constitution Blvd West Valley City	801-963-2335
		Commercial	\$ 3,188.16 \$ 3,227.39					

The Additional Ad Valorem Tax Revenue and Percentage Increases shown above represent increases over last year's property budgeted tax revenues, 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.

SCHOOL DISTRICTS

Canyons Schools	\$ 770,000	\$ 6,871,000	5.51%
Granite Schools	579,000	21,115,465	10.26%

CITIES

Alta Town	\$ 1,785,000	\$ 92,820	22.56%
Cottonwood Heights City	850,000	3,500,000	42.02%
Draper City	941,000	2,455,712	25.12%
Herriman City Fire Service Area	652,000	205,560	2.23%
Herriman City Safety Enforcement Area	652,000	512,970	4.76%
Midvale City Public Safety	503,000	78,814	8.04%
Murray City	614,000	714,297	5.66%
Salt Lake City	703,000	13,793,967	9.16%
South Salt Lake City	470,000	1,839,537	12.99%
Taylorsville	498,000	234,800	5.02%
West Jordan City	562,000	500,418	2.21%
West Valley City	456,000	1,949,129	4.93%

OTHER DISTRICTS

Central Utah Water Conservancy	\$ 658,000	\$ 1,237,921	1.78%
WJ Fairway Estates Special Service	537,000	1,209	9.88%

FINANCIAL IMPACT (DISTRICT)



	Tax Year 2025	2026 Certified	2026 Proposed	2026 Change	% Change
Tax Rate	.000825	.000809	.000889		+9.9%
Property Tax \$'s	\$12,261	\$12,261	\$13,470		
New growth	-	17	17		
	\$12,261	\$12,278	\$13,487	\$1,209	+9.9%

The additional property tax revenue generated by the proposed increase =
\$1,209

TAXPAYER IMPACT (AVG RESIDENTIAL)

	Tax Year 2025	2026 Certified	2026 Proposed	
Avg. Market Value	\$ 528,900	\$ 536,700	\$ 536,700	
Avg. Taxable Value (55%)	290,895	295,185	295,185	
Tax Rate	.000825	.000809	.000889	Change: +9.9%

	Prior Year Tax	Certified Tax	Proposed Increase	Proposed Tax
Property Tax	\$ 240	\$ 239	+ 23	= \$ 262

*An increase of \$23.62 per
year or \$1.97 per month*

PROPERTY TAX BILL



NOTICE OF TAX CHANGES

TAXING ENTITY	2026 IF TAX INCREASE APPROVED		2026 IF NO BUDGET CHANGE		2026 CHANGE IF INCREASE APPROVED		2025		RIGHT TO BE HEARD
	Rate	Tax (\$)	Rate	Tax (\$)	Tax	%	Rate	Tax	A public meeting will be held
									Date/Time/Place
SALT LAKE COUNTY	0.001261	\$ 372.23	0.001111	\$ 327.95	\$ 44.28	14%	0.001134	\$ 329.87	Hearing was held in Dec
SALT LAKE COUNTY BOND	0.000088	25.98	0.000088	25.98			0.000119	34.62	
SALT LAKE COUNTY LIBRARY	0.000414	122.21	0.000414	122.21			0.000425	123.63	
MULTICOUNTY ASSESS/COLLECT	0.000014	4.13	0.000014	4.13			0.000014	4.07	
COUNTY ASSESS/COLLECT	0.000160	47.23	0.000133	39.26	7.97	20%	0.000136	39.56	Hearing was held in Dec
JORDAN SCHOOL DISTRICT	0.003237	955.51	0.003237	955.51			0.003299	959.66	
STATE BASIC SCHOOL LEVY	0.001351	398.79	0.001351	398.79			0.001379	401.14	
JORDAN SCHOOL BOND	0.000271	80.00	0.000271	80.00			0.000294	85.52	
JORDAN CHARTER SCHOOL	0.000122	36.01	0.000122	36.01			0.000126	36.65	
WEST JORDAN CITY	0.001309	386.40	0.001281	378.13	8.27	2%	0.001328	386.31	8/11/26 at 6:00pm 8000 SOUTH REDWOOD RD
SSLV MOSQUITO ABATEMENT	0.000010	2.95	0.000008	2.36	0.59	25%	0.000008	2.33	Hearing was held in Dec
JORDAN VALLEY WATER CONSERV	0.000333	98.30	0.000333	98.30			0.000340	98.90	
CENTRAL UT WATER CONSERV	0.000400	118.07	0.000394	116.30	1.77	2%	0.000400	116.36	8/25/26 at 6:00pm 1426 E 750 N BLDG 2 OREM
WEST JORDAN FAIRWAY ESTATES	0.000889	262.42	0.000809	238.80	23.62	10%	0.000825	239.99	8/11/26 at 7:15pm 8000 SOUTH REDWOOD RD
TOTAL	0.009859	\$ 2,910.23	0.009566	\$ 2,823.73	\$ 86.50	3%	0.009827	\$ 2,858.61	

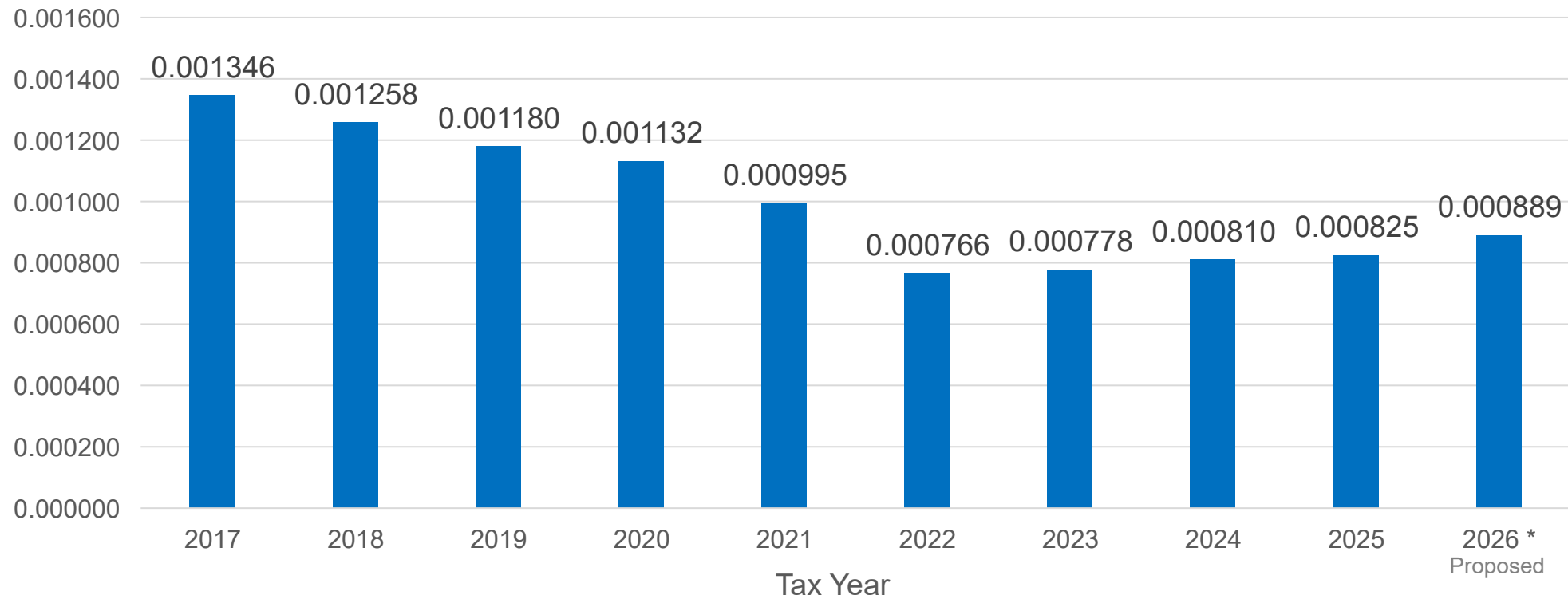
PURPOSE OF THE TAX INCREASE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$19,725	\$19,725	\$ ---

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

TAX RATE HISTORY



NEXT STEPS

- State Code – Adopt a property tax rate and the final budget before September 1st
- Next meeting is scheduled for:
 - Tuesday, August 25 at 7:10pm (or as soon thereafter as possible)
 - City Hall Council Chambers (8000 S Redwood Road)

PUBLIC COMMENT

- 3 minutes per individual
- 5 minutes if representing a group

REQUEST FOR BOARD ACTION

Action: Provide Information to Board

Meeting Date Requested : 08/11/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 08/11/2026

Department Sponsor: Admin. Services

Agenda Type: Public Hearings

Time Requested: 5 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

Receiving Public Comment on Adopting the Annual Budget for FY 2027

2. EXECUTIVE SUMMARY

This is the final public hearing to receive input from the public before adoption of the Fiscal Year 2027 annual budget. The budget process included the following steps and timeline:

- Proposed Budget was presented on May 5, 2026
- Tentative Budget was adopted on May 12, 2026
- Interim Budget was adopted on June 9, 2026, with property tax related items required to be restricted until after adoption of the final budget in August
- Amended Interim Budget was adopted on June 23, 2026 with final property tax numbers from the County Auditor's office
- Truth-in-Taxation public hearing was held on August 11, 2026

The next steps are setting the 2026 tax rate by resolution and then adopting the Fiscal Year 2027 annual budget by resolution. It is anticipated that the Board complete these steps at the meeting on August 25, 2026. According to Utah state code, these must occur before Sept 1, 2026.

3. TIME SENSITIVITY / URGENCY

The Fiscal Year 2027 Annual Budget must be adopted before September 1, 2026.

Per Utah State Code §10-6-118, "Before June 30 of each fiscal period, or in the case of a property tax increase under Sections 59-2-919 through 59-2-923, before September 1 of the year for which a property tax increase is proposed, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required under this chapter...The budget officer of the governing body shall certify a copy of the final budget and file the copy with the state auditor within 30 days after adoption."

4. FISCAL NOTE

See Fiscal Year 2027 Amended Interim Budget attached.

5. ADMINISTRATIVE STAFF ANALYSIS

Staff recommends a public hearing to receive comment on the FY 2027 budget.

6. EXECUTIVE DIRECTOR RECOMMENDATION

Mayor supports a public hearing to receive comment on the FY 2027 budget.

7. BOARD STAFF ANALYSIS

This public hearing is required by Utah Code §10-6-118 to allow the public to provide comment to the City Council about the FY2027 Final Budget before the City Council takes action on it during the next City Council meeting. No formal Board action is needed. This Public Hearing allows the public to provide comment on the Final Budget for FY2027 before the Board takes action on it in the next meeting.

8. POSSIBLE BOARD ACTION

The Council may receive public comment regarding the proposed annual budget. No formal action will be taken at this meeting.

9. PACKET ATTACHMENT(S)

- Attachment A - Amended Property Tax Impact Schedule FES 2026.06.23
- Attachment B - FES FY2027 Amended Interim Budget

AMENDED PROPERTY TAX IMPACT SCHEDULE

The West Jordan Fairway Estates Special Service Recreation District ("District") will consider an increase to its property tax rate to generate an additional \$1,209. The following information is intended to provide decision makers and the public with an explanation of how the District's financial sustainability would be affected if the property tax rate remains the same.

Proposed Revenue with Tax Change	\$ 13,487
District's Current Certified Property Tax Revenue	\$ 12,278
Additional Property Tax Revenue to the District	\$ 1,209
Fairway Estates Special Service District's 2025 Tax Rate	0.000825
Fairway Estates Special Service District's 2026 Certified Tax Rate	0.000809
Fairway Estates Special Service District's 2026 Proposed Tax Rate	0.000889
Estimated Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$ 23.62
Estimated Increase to a business of \$536,700	\$ 42.94

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$ 19,725	\$ 19,725	\$-

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District's parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.



**FAIRWAY
ESTATES
SPECIAL
SERVICE
DISTRICT**

ANNUAL BUDGET

**FY
2027**



FISCAL YEAR

Fairway Estates Special Service Recreation District 2027 Annual Budget

BOARD MEMBERS

Board Chair, District 2 Bob Bedore
Board Vice-Chair, At-Large Jessica Wignall
Board Member, At-Large Kayleen Whitelock
Board Member, At-Large Annette Harris
Board Member, District 1 Chad Lamb
Board Member, District 3 Zach Jacob
Board Member, District 4 Kent Shelton

ADMINISTRATION

Executive Director Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome

BUDGET COMMITTEE

Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome
Administrative Services Director Danyce Steck
Budget & Management Analyst Becky Condie
Police Chief Jeremy Robertson
Public Utilities Director Greg Davenport
Human Resources Manager Michael Wilkey

West Jordan City Hall · 8000 South Redwood Road · West Jordan, Utah 84088
www.westjordan.utah.gov · (801) 569-5000

AMENDED PROPERTY TAX IMPACT SCHEDULE

The West Jordan Fairway Estates Special Service Recreation District ("District") will consider an increase to its property tax rate to generate an additional \$1,209. The following information is intended to provide decision makers and the public with an explanation of how the District's financial sustainability would be affected if the property tax rate remains the same.

Proposed Revenue with Tax Change	\$ 13,487
District's Current Certified Property Tax Revenue	\$ 12,278
Additional Property Tax Revenue to the District	\$ 1,209
Fairway Estates Special Service District's 2025 Tax Rate	0.000825
Fairway Estates Special Service District's 2026 Certified Tax Rate	0.000809
Fairway Estates Special Service District's 2026 Proposed Tax Rate	0.000889
Estimated Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$ 23.62
Estimated Increase to a business of \$536,700	\$ 42.94

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Fairway Estates Special District	\$ 19,725	\$ 19,725	\$-

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District's parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.

FAIRWAY ESTATES

SPECIAL SERVICE RECREATION DISTRICT

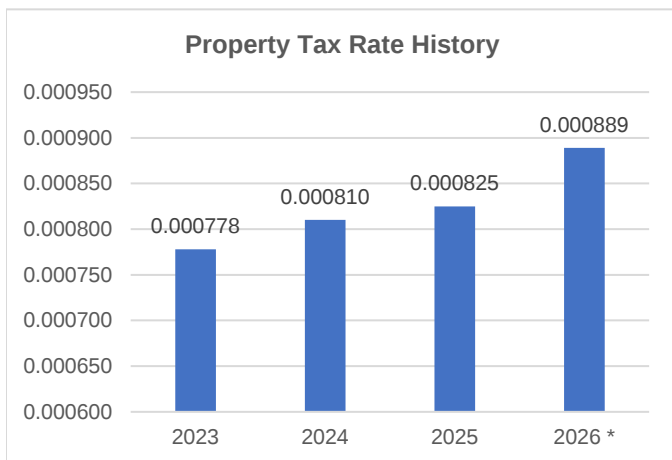
FUND DESCRIPTION & PURPOSE

The Fairway Estates Special Service Recreation District is a separate taxing entity created to provide parkstrip and open space landscaping services to the area within the district. The service demand is in excess of normal city-provided services.

GOVERNING BOARD

The District is managed by a Governing Board of seven trustees consisting of the members of the West Jordan City Council. Meetings are held at such times and places as needed, with an annual meeting held for the purpose of setting the annual property tax rate and electing trustees and officers.

PROPERTY TAX RATE HISTORY



Tax Year	Tax Rate	Tax Revenue	Change
2017	0.001346	\$ 10,103	
2018	0.001258	\$ 10,115	0.1%
2019	0.001180	\$ 10,118	0.0%
2020	0.001132	\$ 10,131	0.1%
2021	0.000995	\$ 10,134	0.0%
2022	0.000766	\$ 10,136	0.0%
2023	0.000778	\$ 10,133	0.0%
2024	0.000810	\$ 11,146	10.0%
2025	0.000825	\$ 12,261	10.0%
2026 *	0.000889	\$ 13,487	9.9%

* Rate is based on proposed tax increase

Average Home Value in the District

The calculation below illustrates the financial impact on an average home in the District.

Tax Year	2024	2025	2026	2026
Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2027
	Actual	Actual	Certified	Proposed
Assessed Value - Avg	\$487,437	\$528,900	\$536,700	\$536,700
Taxable Value - Avg	\$268,090	\$290,895	\$295,185	\$295,185
Tax Rate	0.000810	0.000825	0.000809	0.000889
Annual Property Tax - Avg	\$217.15	\$239.99	\$238.80	\$262.42
Average per month	\$ 18.10	\$ 20.00	\$ 19.90	\$ 21.87

(continued on next page)

FAIRWAY ESTATES

SPECIAL SERVICE RECREATION DISTRICT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Yr-to-Yr Budget Change Increase (Decrease)	
Revenue						
1 250-311000 Property Taxes	\$ 9,974	\$ 11,147	\$ 11,611	\$ 12,278	\$ 1,131	10%
2 250-311075 Property Tax - Increase ¹	1,006	1,114	1,114	1,209	95	9%
3 250-312000 Delinquent Taxes	-	-	-	-	-	0%
4 250-316000 Fee In Lieu-Vehicles	710	700	700	500	(200)	-29%
5 250-319000 Penalties	-	-	-	-	-	0%
6 250-361000 Interest Earnings	239	1,000	-	-	(1,000)	-100%
7	11,928	13,961	13,425	13,987	26	100%
Expenditures						
8 250-427000 Utilities	(7,631)	(9,256)	(9,650)	(9,700)	444	5%
9 250-431000 Professional & Tech Svcs	(25)	(25)	(25)	(25)	-	0%
10 250-448000 Dept Supplies	-	-	-	-	-	0%
11 250-462100 Contract Services	(10,696)	(15,719)	(9,436)	(10,000)	(5,719)	-36%
12	(18,351)	(25,000)	(19,111)	(19,725)	5,275	-21%
13 Net change	\$ (6,423)	\$ (11,039)	\$ (5,686)	\$ (5,738)		
14 Beginning reserve balance	\$ 42,824	\$ 36,401	\$ 36,401	\$ 30,715		
15 Net change	(6,423)	(11,039)	(5,686)	(5,738)		
16 Ending reserve balance	\$ 36,401	\$ 25,362	\$ 30,715	\$ 24,977		

¹ Restricted until after truth-in-taxation and final budget adoption

ADDITIONAL DETAILS

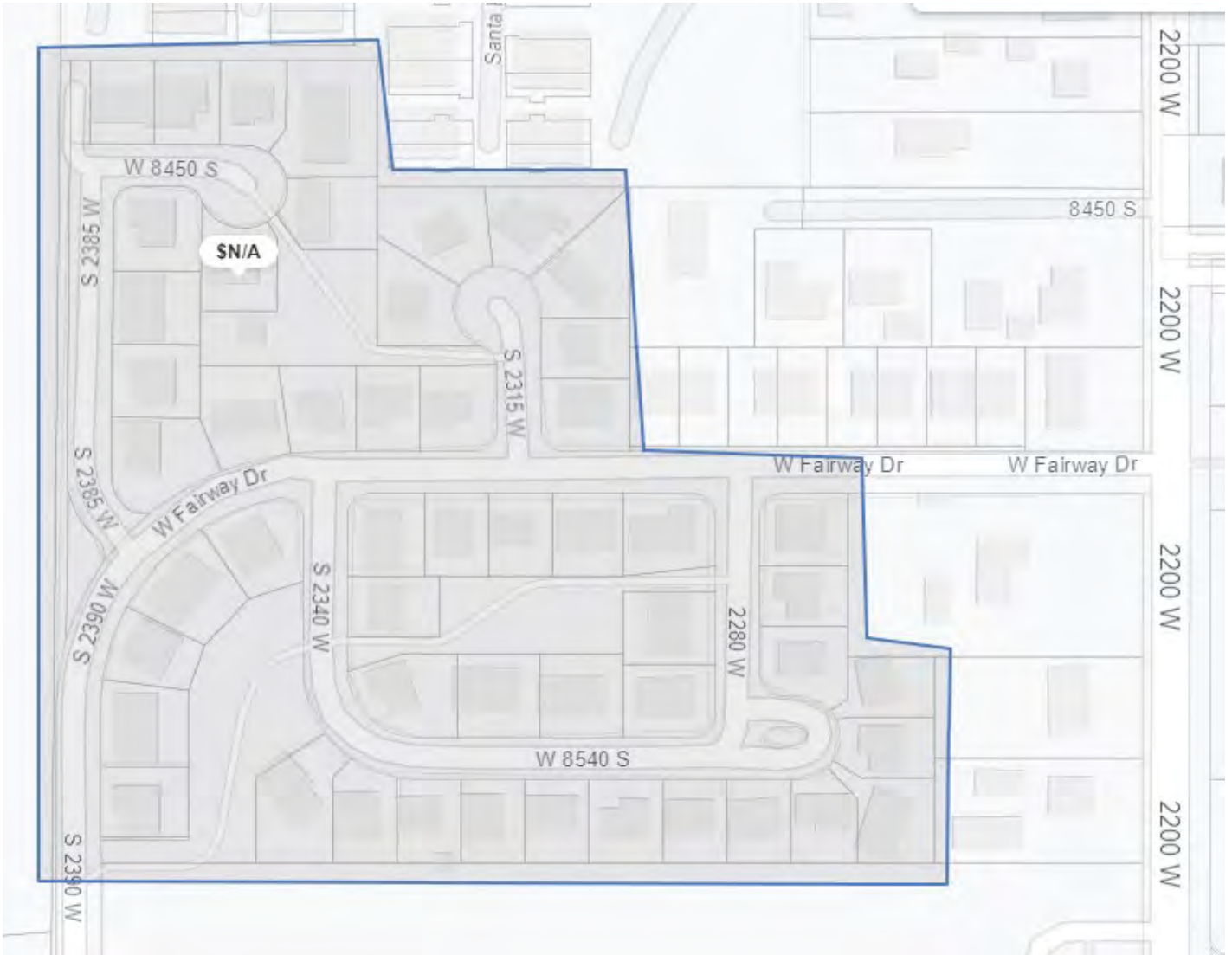
Expenditures			
17 250-427000 Utilities	8,500	Water = \$1,700/mo usage x 5 mos	
18	900	Water base fee = \$75/mo x 12 mos	
19	300	Electricity = \$25/mo x 12 mos	
20 250-431000 Professional & Tech	25	Entity registration w/Lt Gov Office	
21 250-462100 Miscellaneous Services	2,314	Other maintenance	
22	7,686	Landscaping contractor (\$1,098 per mo x 7 mos)	
23	19,725		

FAIRWAY ESTATES 5-Year Plan

SPECIAL SERVICE RECREATION DISTRICT

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Property Tax increase	9.9%	10.0%	10.0%	10.0%	12.5%	12.5%
REVENUES						
Property Taxes	\$ 13,487	\$ 14,836	\$ 16,319	\$ 17,951	\$ 20,195	\$ 22,719
Other Revenue	500	700	700	700	700	700
	13,987	15,536	17,019	18,651	20,895	23,419
EXPENSES						
Landscaping services	(10,000)	(10,500)	(11,025)	(11,576)	(12,155)	(12,763)
Utilities and other	(9,725)	(10,017)	(10,317)	(10,627)	(10,946)	(11,274)
	(19,725)	(20,517)	(21,342)	(22,203)	(23,101)	(24,037)
NET CHANGE						
	\$ (5,738)	\$ (4,981)	\$ (4,323)	\$ (3,552)	\$ (2,206)	\$ (617)
RESERVES						
Beginning balance	\$ 30,715	\$ 24,977	\$ 19,996	\$ 15,673	\$ 12,121	\$ 9,916
Net change	(5,738)	(4,981)	(4,323)	(3,552)	(2,206)	(617)
Ending Balance	\$ 24,977	\$ 19,996	\$ 15,673	\$ 12,121	\$ 9,916	\$ 9,299

SPECIAL SERVICE RECREATION DISTRICT



ITEM 2C: PUBLIC HEARING ON FY27 BUDGET

Topic: Public hearing on the Fairway Estates FY2027 Budget

Staff Contact: Becky Condie, Budget Manager

BUDGET TIMELINE

05/05/26	Accepted Proposed Budget
05/05/26	Adopted Tentative Budget
05/26/06	Public hearing on Tentative Budget
06/09/26	Adopted Interim Budget
06/23/26	Public hearing and adopted Amended Interim Budget
→ 08/11/26	Public hearing on the property tax rate and annual budget
08/25/26	Adopt the property tax rate
08/25/26	Adopt the Annual Budget with any amendments

ANNUAL BUDGET

	FY2027 Annual	No changes recommended from the Amended Interim Budget
<i>Property tax increase:</i>	9.9%	
Revenues		
Property tax	\$ 12,278	
Property tax – Increase (restricted)	1,209	
Other revenue	500	
	13,987	
Expenditures		
Utilities & registration	(9,725)	
Landscape & maintenance	(10,000)	
	(19,725)	
Net change	\$ (5,738)	
Reserve balance	\$ 24,977	

CONCLUDING INFORMATION

- Setting of tax rate and adoption of final budget required before 09/01/26
- Recommended for adoption at next meeting on 08/25/26

PUBLIC HEARING
