

**HEBER CITY CORPORATION
75 North Main Street
Heber City, UT 84032
Heber City Council Meeting**

August 5, 2026

**7:00 p.m. Special Meeting
TRUTH IN TAXATION**

TIME AND ORDER OF ITEMS ARE APPROXIMATE AND MAY BE CHANGED AS TIME PERMITS

I. REGULAR MEETING - 7:00 P.M.

1. Call to Order (Heidi Franco, Mayor)

II. PUBLIC HEARING:

1. Finance Director Statement of Proposed Property Tax Increase and Presentation of the Proposed Property Tax Impact Schedule (Sara Nagel, Finance Manager) - *10 min*
2. Public Hearing for the Public to Provide Feedback on Heber City's Consideration to Levy a Tax Rate that Exceeds the Certified Tax Rate (Sara Nagel, Finance Manager)
3. Council to Make an Announcement at the Public Hearing that Heber City Will Consider the Adoption of a Property Tax Increase on Tuesday, August 18, 2026

III. ADJOURNMENT:

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media. In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Trina Cooke at the Heber City Offices 435.657.7886 at least eight hours prior to the meeting.

Posted on July 30, 2026, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at www.heberut.gov, and on the Utah Public Notice Website at <http://pmn.utah.gov>.



Heber City Council Staff Report

MEETING DATE: 8/5/2026
SUBJECT: Finance Director Statement of Proposed Property Tax Increase and Presentation of the Proposed Property Tax Impact Schedule
RESPONSIBLE: Sara Nagel
DEPARTMENT: Finance
STRATEGIC RELEVANCE:

SUMMARY

The following is direction from the Utah State Tax Commission (USTC) regarding their interpretation of the Truth in Taxation provisions that were created by HB 236.

- At every public meeting and public hearing where the budget is discussed from the first meeting in May until final budget adoption before September 1st:
 - The property tax impact schedule should be included as a separate item on the meeting or hearing agenda (except for the August hearing- allowable agenda items are specifically outlined in 59-2-919(8)(b)(i)(B))
 - Printed copies of the property tax impact schedule should be made available to the public at the meeting or hearing.
- At the first meeting in May and any public hearing on the budget before June 30th:
 - The property tax impact schedule must be presented to the public in addition to meeting the requirements listed above.
- The property tax impact schedule should be available on your entity's website from the first meeting in May until final budget adoption.

The City is following all USTC recommendations.

RECOMMENDATION

BACKGROUND

During the 2026 General Legislative Session, the Utah Legislature adopted HB 236, which modified certain requirements related to municipal budget adoption and the Truth-in-Taxation process under Utah Code §59-2-919.

HB 236 introduces an additional step earlier in the budget process. Specifically, if a municipality is considering a property tax rate that exceeds the certified tax rate, the Budget Officer must publicly state, at the time the tentative budget is presented, that the tentative budget includes a proposed property tax increase. This statement must include:

- The approximate dollar amount of additional ad valorem tax revenue to be generated;
- The purpose of the additional revenue;
- The approximate percentage increase in property tax revenue; and
- Notice that a formal Truth-in-Taxation hearing will be scheduled if the City proceeds with the proposed increase.

This requirement is intended to improve transparency by informing the public and governing body earlier in the budget process that a property tax increase is being contemplated, rather than waiting until the formal Truth-in-Taxation notice and hearing phase.

The presentation of the property tax impact statement requirement was satisfied during the May 5, 2026 City Council meeting.

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

1. Approve as proposed
2. Approve as amended
3. Continue
4. Deny

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to **approve** the item as presented, with the findings and conditions as presented in the conclusion above.

Alternative 2 - Approve as Amended

I move to **approve** the item as amended, as follows.

Alternative 3 - Continue

I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial

I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Finance
Staff member: Sara Nagel, Finance Director

EXHIBITS

1. Proposed Property Tax Impact Schedule

Proposed Property Tax Impact Schedule

Finance Director Statement: As part of the Fiscal Year 2027 Tentative Budget, Heber City will consider an increase to its property tax rate from 0.00077 to 0.00081 (estimated) to generate an additional \$174,000. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted. The City shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase.

Heber City's Current Property Tax Rate	0.00077
Heber City's Current Property Tax Revenue	\$ 3,347,780
Proposed Revenue with Tax Change	\$ 3,521,780
New Property Tax Revenue to Heber City	\$ 174,000

Estimated Increase to Heber City's Property Tax Revenue	5.20%
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Estimated annual increase to a primary residence of \$850,000	\$ 18.72
Estimated annual increase to a business valued at \$850,000	\$ 34.03

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Legislative	\$ 275,700	\$ 272,940	\$ 2,760

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Judicial	\$ 399,400	\$ 395,400	\$ 4,000

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Administrative	\$ 1,462,400	\$ 1,447,750	\$ 14,650

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
General Gov't Buildings	\$ 353,500	\$ 349,960	\$ 3,540

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Attorney	\$ 127,200	\$ 125,930	\$ 1,270

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Human Resources	\$ 169,900	\$ 168,200	\$ 1,700

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Information Technology	\$ 486,300	\$ 481,430	\$ 4,870

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Engineering	\$ 269,500	\$ 266,800	\$ 2,700

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Building	\$ 1,564,600	\$ 1,548,920	\$ 15,680

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Planning	\$ 904,700	\$ 895,630	\$ 9,070

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Police	\$ 7,133,100	\$ 7,061,600	\$ 71,500

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Animal Control	\$ 460,700	\$ 456,080	\$ 4,620

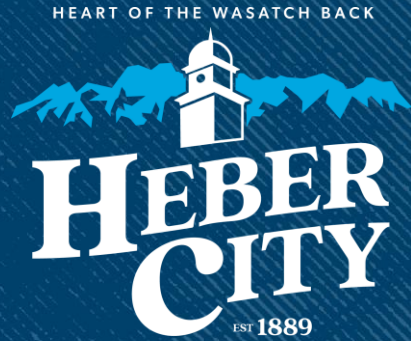
Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Roads	\$ 1,745,800	\$ 1,728,310	\$ 17,490

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Parks	\$ 1,127,500	\$ 1,116,200	\$ 11,300

Affected Department	Proposed Budget	Budget without Tax	
		Change	Budget Change
Cemetery	\$ 883,300	\$ 874,450	\$ 8,850

Impact of Tax Increase: Departments across the city are experiencing increased costs in materials, services and labor. This increase will maintain the City's most stable revenue source at a level sufficient to providing essential services.

Total General Fund Change \$ 174,000



Heber City FY 2027 Truth in Taxation

Public Hearing
August 5, 2026

Date _____

Truth in Taxation 101

<https://www.heberut.gov/515/Learn-about-your-property-taxes>



Property Tax Allocation (2025)

WASATCH SCHOOL DISTRICT
67.08%

WASATCH COUNTY
11.93%

HEBER
8.26%



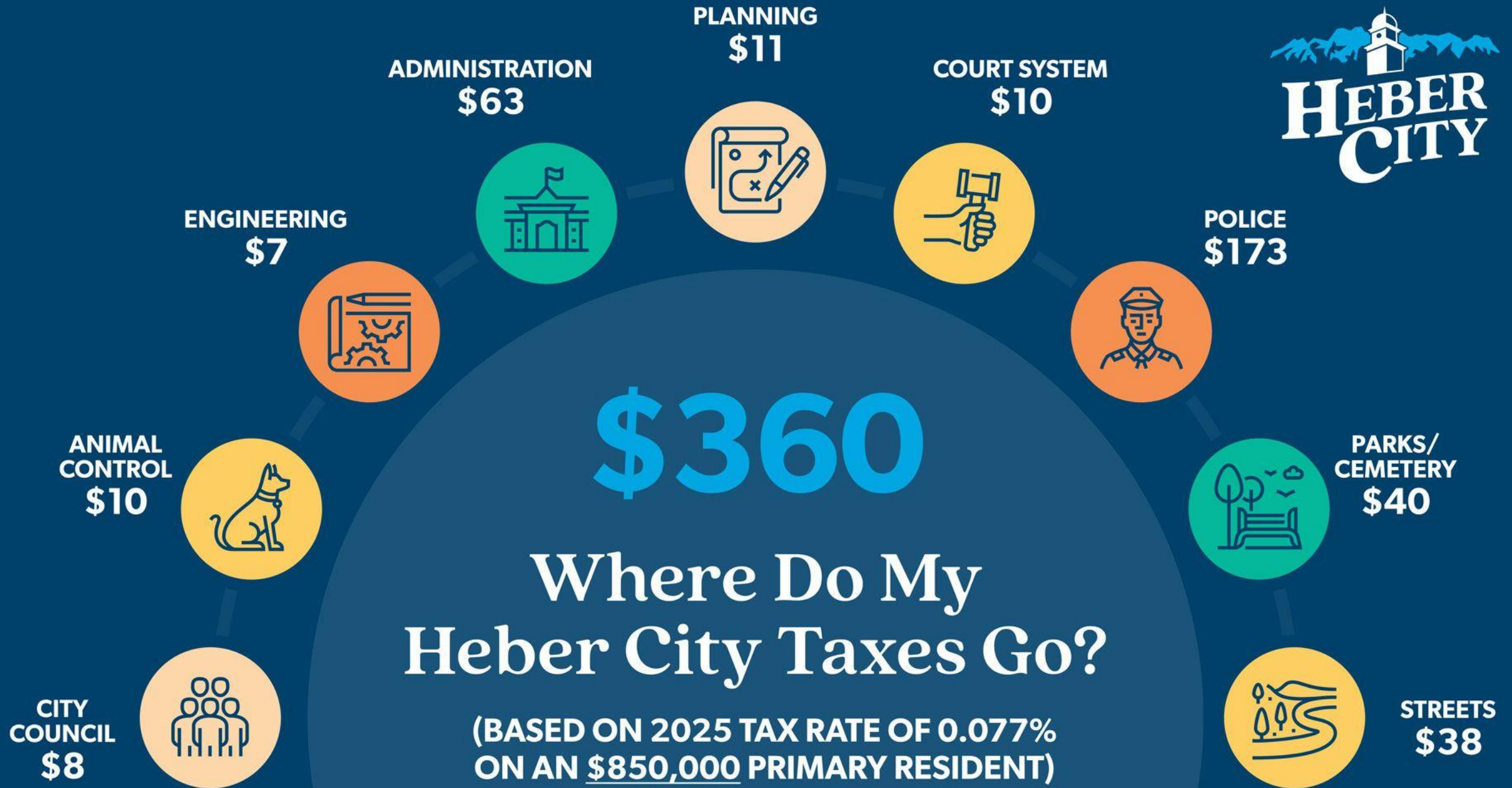
FIRE PROTECTION **4.43%** | CENTRAL UT CONSERVANCY DISTRICT **4.29%**
COUNTY PARK AND RECREATION **1.69%** | LIBRARY **1.26%** | OTHER **1.06%**

Your Property Tax at work



**EVERY PROPERTY TAX DOLLAR
HELPS SUPPORT ESSENTIAL
COMMUNITY SERVICES**





What You Receive in Return

**PROPERTY
TAX
INVESTMENT**



**SAFE
NEIGHBORHOODS**



**EMERGENCY
RESPONSE**



**MAINTAINED
ROADS**



**CEMETERY
MAINTENANCE**



**PARKS &
RECREATION**



**COMMUNITY
GATHERING SPACES**

Just like a home requires ongoing maintenance, so does a community.

HOME MAINTENANCE



ROOF



LAWN
CARE



HOME
SECURITY



COMMUNITY MAINTENANCE



ROADS



PARKS



POLICE
& FIRE

Truth in Taxation 101 Videos.

How Is My Property Value Determined (1:30):

<https://youtu.be/DoBPraiB9Ag?si=vvemk2poZchRraCf>

Truth in Taxation Part I (1:18):

https://youtu.be/ZWrqmq_-YOA?si=nBNvBXLdV53Xr7fj

Truth in Taxation Part II (1:24):

<https://youtu.be/lyTKX0ba-5M?si=vRWWE-RXui08xF5H>

Why Might Cities or Towns Need More Revenue (1:26):

https://www.youtube.com/watch?v=WjaJLutHh3s&list=PLAkrPwEaOjQYn2M5wdaq_MTkT4Q60QNxZ&index=3

Further Discussion on Property Valuation

2026 NOTICE OF PROPERTY VALUATION AND TAX CHANGES



Wasatch County Clerk/Auditor
Joey D. Granger
25 N. Main Street
Heber City, UT 84032
435-657-3190

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE

MAILING ADDRESS

PARCEL NUMBER SERIAL NUMBER

VALUE OF YOUR PROPERTY

PROPERTY TYPE	2025 Market Value	2025 Taxable Value	2026 Market Value	2026 Taxable Value	Primary Property Full-time residential dwelling. Taxed at 55% of market value.
PRIMARY LAND	350,000	192,500	350,000	192,500	
BUILDING RESIDENTIAL (2)	606,100	333,355	518,300	285,065	
					Non-Primary Property Taxed at 100% of the market value.
					Greenbelt Property Active agriculture use.
TOTAL PROPERTY VALUE	956,100	525,855	868,300	477,565	

TAXING ENTITIES	2025	PROPOSED		CHANGES		2026 Proposed Revenue Increase	PUBLIC HEARINGS FOR TAX INCREASE		
	Taxes Last Year Tax Amount (\$)	No Budget Increase Tax Rate	Proposed Budget Amount Tax Amount	Changes If Proposed Budget Is Approved Amount	Percent		Date	Time	Place
HEBER CITY	404.91	0.000751	358.65	0.000787	375.84	17.19	4.79%	174,000	18/02/2026 7:00 PM 15 N MAIN STREET HEBER CITY UTAH
COUNTY GENERAL FUND	508.50	0.000920	439.36	0.000920	439.36	0.00	0.00%		
COUNTY LOCAL A&C	58.90	0.000107	51.10	0.000107	51.10	0.00	0.00%		
COUNTY BONDS	9.47	0.000018	8.50	0.000018	8.50	0.00	0.00%		
MULTI-COUNTY A&C	7.36	0.000014	6.69	0.000014	6.69	0.00	0.00%		
BASIC ST SCHOOL LEVY	725.15	0.001351	645.19	0.001351	645.19	0.00	0.00%		
WASATCH CO SCHOOL DIST	2,448.38	0.004431	2,116.09	0.004431	2,116.09	0.00	0.00%		
SCHOOL DIST BOND	112.53	0.000183	87.39	0.000183	87.39	0.00	0.00%		
HEALTH	28.40	0.000051	24.36	0.000051	24.36	0.00	0.00%		
CHARTER SCHOOL LEVY	23.66	0.000046	21.97	0.000046	21.97	0.00	0.00%		
WASATCH COUNTY FIRE DISTRICT	217.18	0.000393	187.68	0.000393	187.68	0.00	0.00%		
PARK & REC BOND	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00%		
PARK & REC GENERAL	82.56	0.000150	71.63	0.000150	71.63	0.00	0.00%		
LIBRARY	61.52	0.000111	53.01	0.000111	53.01	0.00	0.00%		
CENTRAL UT WATER CONSERVANCY	210.34	0.000394	188.16	0.000400	191.03	2.87	1.52%	120,012	18/02/2026 9:00 PM COUNCIL HEADQUARTERS 1405 E 750 N CREW UTAH 8405
TOTALS	4,898.86	0.008920	4,259.88	0.008962	4,279.94	20.06	0.47%		LAST PROPERTY REVIEW: 04/28/2026

2026 NOTICE OF PROPERTY VALUATION AND TAX CHANGES



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Joey D. Granger
25 N. Main Street
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435-657-3190

PLEASE SEE IMPORTANT EXPLANATIONS & INSTRUCTIONS ON REVERSE SIDE

MAILING ADDRESS

PARCEL NUMBER SERIAL NUMBER

VALUE OF YOUR PROPERTY

PROPERTY TYPE	2025 Market Value	2025 Taxable Value	2026 Market Value	2026 Taxable Value	Primary Property Full-time residential dwelling. Taxed at 55% of market value.
PRIMARY HOME	561,900	309,045	971,000	534,050	
PRIMARY LAND	350,000	192,500	350,000	192,500	
SECONDARY HOME	54,093	54,093	54,093	54,093	
					Non-Primary Property Taxed at 100% of the market value.
					Greenbelt Property Active agriculture use.
TOTAL PROPERTY VALUE	965,993	555,638	1,375,093	780,643	

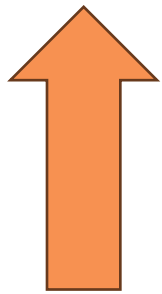
TAXING ENTITIES	2025	PROPOSED		CHANGES		2026 Proposed Revenue Increase	PUBLIC HEARINGS FOR TAX INCREASE		
	Taxes Last Year Tax Amount (\$)	No Budget Increase Tax Rate	Proposed Budget Amount Tax Amount	Changes If Proposed Budget Is Approved Amount	Percent		Date	Time	Place
HEBER CITY	427.84	0.000751	586.26	0.000787	614.37	28.11	4.79%	174,000	18/02/2026 7:00 PM 15 N MAIN STREET HEBER CITY UTAH
COUNTY GENERAL FUND	537.30	0.000920	718.19	0.000920	718.19	0.00	0.00%		
COUNTY LOCAL A&C	62.23	0.000107	83.53	0.000107	83.53	0.00	0.00%		
COUNTY BONDS	10.00	0.000018	14.05	0.000018	14.05	0.00	0.00%		
MULTI-COUNTY A&C	7.78	0.000014	10.93	0.000014	10.93	0.00	0.00%		
BASIC ST SCHOOL LEVY	766.22	0.001351	1,054.65	0.001351	1,054.65	0.00	0.00%		
WASATCH CO SCHOOL DIST	2,587.05	0.004431	3,459.03	0.004431	3,459.03	0.00	0.00%		
SCHOOL DIST BOND	118.91	0.000183	142.86	0.000183	142.86	0.00	0.00%		
HEALTH	30.00	0.000051	39.81	0.000051	39.81	0.00	0.00%		
CHARTER SCHOOL LEVY	25.00	0.000046	35.91	0.000046	35.91	0.00	0.00%		
WASATCH COUNTY FIRE DISTRICT	229.48	0.000393	306.79	0.000393	306.79	0.00	0.00%		
PARK & REC BOND	0.00	0.000000	0.00	0.000000	0.00	0.00	0.00%		
PARK & REC GENERAL	87.24	0.000150	117.10	0.000150	117.10	0.00	0.00%		
LIBRARY	65.01	0.000111	86.65	0.000111	86.65	0.00	0.00%		
CENTRAL UT WATER CONSERVANCY	222.26	0.000394	307.57	0.000400	312.26	4.69	1.52%	120,012	18/02/2026 9:00 PM COUNCIL HEADQUARTERS 1405 E 750 N CREW UTAH 8405
TOTALS	5,176.32	0.008920	6,963.33	0.008962	6,996.13	32.80	0.47%		LAST PROPERTY REVIEW: 04/28/2026

Further Discussion on Property Valuation

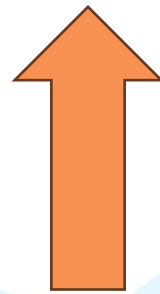
	Home A	Home B
2025 Market Value	\$956,100	\$965,993
2025 Taxable Value	\$525,855	\$555,638
2026 Market Value	\$868,300	\$1,375,093
2026 Taxable Value	\$477,565	\$780,643
Primary Property	Yes	Yes
2025 Heber City Tax Amount	\$404.91	\$427.84
2026 Heber City Tax Amount	\$358.65	\$614.37

Further Discussion on Property Valuation

$$\text{Total Property Value} \times \text{Certified Tax Rate} = \text{Certified Revenue}$$



- County Assessor
- Goes up and down



- State Tax Commission
- Moves in relation to property values
- PLUG NUMBER

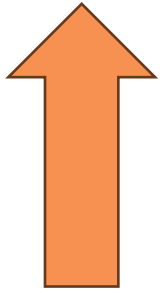


- State Tax Commission
- Fixed*

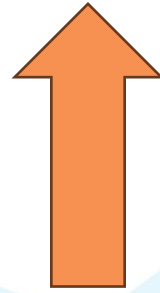
*Only through Truth in Taxation

Further Discussion on Property Valuation

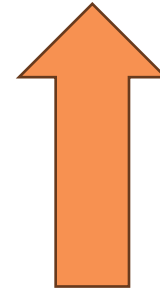
$$\text{Certified Revenue} / \text{Total Property Value} = \text{Certified Tax Rate}$$



- State Tax Commission
- Fixed*



- County Assessor
- Goes up and down



- State Tax Commission
- Moves in relation to property values
- PLUG NUMBER

*Only through Truth in Taxation

Why 4.8%?

1. Inflation. The combined inflation over the past two years is approximately 5.2%
2. To maintain purchasing power on the City's most stable source of revenue.
3. To mitigate the City's reliance on sales tax revenue.

Truth in Taxation Impact Schedule

Go to heberut.gov to find a copy of the full impact schedule.

Impact of Tax Increase: Departments across the city are experiencing increased costs in materials, services and labor. This increase will maintain the City's most stable revenue source at a level sufficient to providing essential services.

Heber City Tax Revenue Comparison

Property Tax Revenue		
	Tax Rate	FY25 Budget
Certified Revenue	0.000751	\$3,626,863
Proposed Revenue	0.000787	\$3,800,863
Proposed Revenue Increase		\$174,000

TNT Notice for 4.8% budget increase

NOTICE OF PROPOSED TAX INCREASE HEBER CITY

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

The HEBER CITY tax on a \$451,000 residence would increase from \$186.29 to \$195.22, which is \$8.93 per year.

The HEBER CITY tax on a \$451,000 business would increase from \$338.70 to \$354.94, which is \$16.24 per year.

If the proposed budget is approved, HEBER CITY would receive an additional \$174,000 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, HEBER CITY would increase its property tax budgeted revenue by 4.77% above last year's property tax budgeted revenue excluding eligible new growth.

The HEBER 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.

Property Value Comparison

Property Value \$850,000		
	Tax Rate	Taxes
Certified Rate	0.000751	\$351.09
Proposed	0.000787	\$367.92
Annual Increase		\$16.83
Monthly Increase		\$1.40

Business Value \$850,000		
	Tax Rate	Taxes
Certified Rate	0.000751	\$638.35
Proposed	0.000787	\$668.95
Annual Increase		\$30.60
Monthly Increase		\$2.55

Property Value \$451,000		
	Tax Rate	Taxes
Certified Rate	0.000751	\$186.29
Proposed	0.000787	\$195.22
Annual Increase		\$8.93
Monthly Increase		\$0.74

Business Value \$451,000		
	Tax Rate	Taxes
Certified Rate	0.000751	\$338.70
Proposed	0.000787	\$354.94
Annual Increase		\$16.24
Monthly Increase		\$1.35

Some Perspective on the Annual Increase

1. One movie ticket - \$16.00
2. One burrito lunch - \$16.00
3. Once a month soda shop trip - \$25.00
4. One large pizza - \$20.00
5. One-month standard streaming subscription - \$20.00

What You Receive in Return

**PROPERTY
TAX
INVESTMENT**



**SAFE
NEIGHBORHOODS**



**EMERGENCY
RESPONSE**



**MAINTAINED
ROADS**



**CEMETERY
MAINTENANCE**



**PARKS &
RECREATION**



**COMMUNITY
GATHERING SPACES**

How Budget Decisions Affect Your Property Taxes

TENTATIVE BUDGET



City identifies service and infrastructure needs.

BUDGET WORKSHOPS



City leaders review budget proposals, discuss priorities, and evaluate funding options.

PUBLIC HEARING & FEEDBACK



Residents review information and provide input.

BUDGET ADOPTION



The final budget is approved, establishing how public funds will be invested in city services and projects.

TRANSPARENT BUDGETING HELPS RESIDENTS UNDERSTAND HOW PUBLIC FUNDS ARE USED AND HOW PROPOSED TAX CHANGES MAY IMPACT THE COMMUNITY.

Some Things to Keep in Mind

1. Comparing tax rates from city to city isn't necessarily helpful... but can be interesting.
2. Even though our next-door neighbors are not going through truth in taxation, many entities across the state are.
3. The State Legislature was hyper focused on Property Tax law. Why?

4th Class Cities Comparison

- Out of 24 4th class cities, Heber city has the 5th *lowest* rate.
- Washington City, which has a tax rate of .000760 (same as Heber City) collects \$5,329,135 (40% more than Heber City).
- Centerville, which has a tax rate of .001137 (40% higher than Heber City) collects \$2,737,486 (39% less than Heber City).

Tax Increases Across the State

- At least 30 other entities across the state are considering Truth in Taxation.
- Of those, at least six are doing a small increase to maintain current service levels, with West Valley City passing a resolution to annually increase property taxes by an CPI with a 3% cap.

WASATCH COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within WASATCH 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			Additional Ad Valorum Tax Revenue	% Increase If Proposed Tax Increase Is Approved	Public hearing Information		
		From:	To:				Date/Time	Location	Phone:
HEBER CITY	\$451,000	Residential:	\$186.29	\$195.22	\$174,000	4.77%	Aug 05,2026 7:00 p.m.	75 N Main Street Heber City	435-657-7956
		Commercial:	\$338.70	\$354.94					
INTERLAKEN TOWN	\$723,000	Residential:	\$810.01	\$838.64	\$6,955	3.54%	Aug 04,2026 6:00 PM	326 Luzern Rd. Midway	435-565-3812
		Commercial:	\$1,472.75	\$1,524.81					
CENTRAL UTAH WATER CONSERVANCY	\$800,000	Residential:	\$173.36	\$176.00	\$120,012	5.02%	Aug 25,2026 6:00 P.M.	1426 E 750 N Orem, Utah 84097	801-226-7100
		Commercial:	\$315.20	\$320.00					

*Additional Ad Valorem 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".

Property Tax Bills

Successful

HB 236 – Truth in Taxation changes

SB 238 – Clarify TNT process issues

HB 565 – City library property tax amendments

SB 206 – Amends locally assessed new growth calculation

Failed

SB 97 – Property tax caps

HB 365 – Notification changes

HB 161 – Exemption changes

HB 170 – Referendum changes

WASATCH COUNTY NOTICE OF PROPOSED TAX INCREASE

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		From:	To:				Date/Time	Location	Phone:
HEBER CITY	\$451,000	Residential:	\$186.29	\$195.22	\$174,000	4.77%	Aug 05,2026 7:00 p.m.	75 N Main Street Heber City	435-657-7956
		Commercial:	\$338.70	\$354.94					
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*Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.

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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.

***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".**