



Nephi City Council
Truth in Taxation Public Hearing
August 11, 2026
7:00 pm
160 N Main Nephi
Juab County Building

Those present and representing the city were:

Mayor	Justin D. Seely
Council Member	Jeramie Callaway
Council Member	Shari Cowan
Council Member	Tate Douglas
Council Member	Travis Worwood
City Administrator	Seth Atkinson
City Recorder	Leslee Anderson
City Finance Director/Assistant Administrator	Sara Samuelson
City Attorney	Brittany Tellez

Attending Virtually: Council Member JD Parady

Mayor Seely opened the meeting explaining the purpose of the public hearing, which was to discuss a proposed property tax increase by Nephi City. The property tax impact schedule (Exhibit A) was projected for those present to see. He detailed the process for those wanting to comment and then opened the public hearing.

TRUTH IN TAXATION PUBLIC HEARING

OPEN: 7:01 pm

PUBLIC COMMENT:

- Marge Morgan emphasized the importance of community and safety. She stated that the community is growing and the increased need for places to live, employment, and safety.
- Casi Morgan discussed the importance of an adequate police station for a safe and well-functioning community. She described the current limitations of the police department, including inadequate workspace and evidence storage. Casi explained that the new police station is an investment in public safety and the future of the community. She also declared the need for more officers as the community grows. Nephi City hasn't raised property taxes since the 1970s.

- Chief Mike Morgan, the chief of police for 20 years, described the challenges of operating out of an outdated facility. He highlighted the need for a regional public safety complex to serve Central Utah and mentioned partnerships with other agencies to use the building. Chief Morgan recognized the impact of a tax increase but emphasized the long-term benefits for public safety. He invited citizens to come visit the current station to help them understand the need for a new facility.
- Josh Davis declined commenting after clarifying the meeting was about city taxes, not school taxes.
- Sherriff Drake Underwood supported the need for an updated police station and adequate officers. He expressed disappointment that a joint public safety complex could not be developed and committed to continue working cooperatively with the Nephi City Police Department and other local agencies.
- Ruth Bonzo shared her support for the new police station. She urged the council to prioritize the new police station to ensure the safety and wellbeing of the community.
- Kyle Jones expressed concern about the impact of the tax increase on his family. He questioned the need for other city projects and suggested reallocating funds to the police department. Kyle highlighted the increase in the city's budget over the years and the need for transparency in spending.
- Justin Zohner urged the council to consider the needs of the community and not fund frivolous projects. He was unsure of the specific services to be funded but asked if there was another way to acquire the funds. He questioned the need for the tax increase now since we have lived sufficiently at a lower rate for so many years.
- Jamie Flanders (online comment read by Sara Samuelson) understood the need for a new police station but questioned the use of money within the city. She stated the Nephi City budget had increased several million dollars over the last few years and most of those funds being allocated to the recreation department. She stated the Nephi Police Chief declared that 100% of the tax increase would go to law enforcement but wanted evidence of that information. She declared that updating and supporting law enforcement is a must, but spending money frivolously before supporting law enforcement is irresponsible.
- Beth Dunkleberger, Nephi business owner, shared concerns about the fairness of the tax increase, comparing the impact on commercial and residential properties. She emphasized the financial strain on businesses and the difficulty of maintaining operations with rising taxes. She expressed hope that the council would consider the impact of the tax increase on the community's economic stability.
- Brent Boswell expressed support for the proposed tax increase and the need for a new police station. He acknowledged the financial strain on residents but stated he trusted the council's efforts to manage funds responsibly.
- Kodey Hughes appreciated the opportunity to be heard during the meeting. He appreciated the efforts of the city and county to make the hard decisions to benefit the community and maintain those services that provide for the citizens. He thanked the council and leaders for their collective efforts to provide resources to the community.

- Matthew Myers announced he just moved to Nephi and bought first home. He stated when taxes increase so does his mortgage. He hopes tax increases aren't the norm. With rates already high, he hopes to be able to stay and experience the community he has heard such great things about.
- Blaine Malquist (comment to mayor prior to meeting) stated that he opposed the tax increase.

CLOSE: 7:33 pm

Seth Atkinson, City Administrator, provided additional information on the property tax impact schedule and the proposed budget. He demonstrated where to find the documents on the city's website.

ACTION

Mayor Seely announced that the council would meet on Tuesday, August 18, 2026, at 7:00 pm in the City Council Chambers (21 E 100 N Nephi) to take action. He encouraged residents to reach out with any further questions or concerns.

I, Leslee Anderson, Nephi City Recorder, hereby certify that the foregoing minutes represent a true, accurate, and complete record of the meeting held on August 11, 2026. This document constitutes the official minutes of the Truth in Taxation Public Hearing.

A handwritten signature in cursive script that reads "Leslee Anderson".

NEPHI CITY FISCAL YEAR 2027 TENTATIVE BUDGET

EXHIBIT A

PROPERTY TAX IMPACT SCHEDULE	
Nephi City will consider an increase to its property tax rate from 0.000504 to 0.001073 (estimated) to generate an additional \$523,000. 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.	
Nephi City Current Property Tax Rate	0.000504
Nephi City Current Property Tax Revenue	\$463,625
Proposed Revenue with Tax Change	\$986,625
Approximate dollar amount of additional ad valorem tax revenue generated by the proposed tax increase:	\$523,000
Approximate percentage increase in tax revenue that is based on the proposed tax rate increase:	112.81%
Estimated increase to a primary residence of \$450,000	\$140.83
Estimated increase to a business valued at \$450,000	\$256.05
The approximate percentage increase to the amount of property taxes paid on an average residence per year as a result of the proposed tax rate increase:	5.94%
The approximate percentage increase to the amount of property taxes paid on an average commercial property per year as a result of the proposed tax rate increase:	5.94%
Affected Departments/Funds - Police Department Budget:	
Revenue:	Proposed Budget
- Property Taxes	\$ 1,018,850
- Rental Income	\$ 285,000
Expense:	
- Lease Payments	\$798,000
Local Building Authority	
- Lease Revenue	\$ 798,000
- Bond Payment	\$798,000
Impact of Tax Increase - If the Property Tax increase were to be approved, the Police Department would have the necessary funds to make a lease payment to the city's Local Building Authority. The Local Building Authority would, in turn, have the revenue to make a bond payment for a bond issued to construct a new police station of approximately \$15,000,000 and potentially a new patrol officer.	
Total General Fund Change:	\$798,000
Total General Fund Change from Property Tax Increase:	\$523,000