

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the North Tooele City Special Service District will hold a Public Hearing regarding Truth in Taxation during its Business Meeting on Thursday, August 27, 2026, at the hour of 8:00 P.M. The meeting will be held in Conference Room 224, Tooele City Hall, 90 North Main, Tooele, Utah.

**For the Truth in Taxation Public Hearings, the public may make oral comments by participating either in-person at Tooele City Hall or electronically (a link will be provided on our website www.tooelecity.gov/ntcssd at least 24 hours prior to the meeting).*

1. Open Meeting and Roll Call
2. Presentation of the Proposed Property Tax Increase
 - The North Tooele City Special Service District's proposed tax rate increase will generate an additional \$38,064 in property tax revenue per year as a result of this increase.
 - The additional property tax revenue will be used to fund \$20,000 toward increases in general maintenance costs, fencing, landscape, and irrigation; \$1,200 for increases in water costs; \$744 toward the increase in streetlight maintenance costs; and \$16,120 to reduce funds from fund balance to cover expenses and balance the budget.
Presented by Jeff Hammer, Chair
3. Property Tax Impact Schedule Fiscal Year 2026-2027
Presented by Jeff Hammer, Chair
4. Public Hearing & Motion on Resolution 2026-05* A Resolution of the North Tooele City Special Service District Administrative Control Board Adopting the Final Tax Rate for Fiscal Year 2026-2027.
Presented by Jeff Hammer, Chair
5. Public Hearing & Motion on Resolution 2026-06* A Resolution of the North Tooele City Special Service District Administrative Control Board Adopting the Final Budget for Tooele City for Fiscal Year 2026-2027.
Presented by Jeff Hammer, Chair
6. Adjourn

Jeff Hammer, Chair
North Tooele City Special Service District

Pursuant to the American with Disabilities Act, Individuals needing special accommodations during this meeting should notify Tooele City at 435-843-2111 prior to the meeting.

CERTIFICATE OF POSTING: This agenda was posted at Tooele City Hall, the State Public Notice website at www.utah.gov/pmn , and the Tooele City website www.tooelecity.gov/ntcssd .
--

North Tooele City Special Service District

Property Tax Impact Schedule

Fiscal Year 2026-2027

Proposed Property Tax Impact Schedule

North Tooele City Special Service District will consider an increase to its property tax rate from .000429 to .000563, which exceeds the estimated certified tax rate and is estimated to generate an additional \$38,064 in property tax revenue. The following information is intended to provide the board and the public with an explanation of how the District's operations would be affected if the proposed property tax increase is adopted.

North Tooele City Special Service District's Certified Property Tax Rate	0.000429
North Tooele City Special Service District's Certified Property Tax Revenue	\$ 121,862
Proposed Revenue with Tax Change	\$ 159,926
New Property Tax Revenue to the District	\$ 38,064

Estimated percentage increase to property tax rate **31%**

Property Type	Median Sales Price for Tooele City	Estimated Certified Tax Rate	Proposed Tax Rate	Increase/ (Decrease) per year	Increase/ (Decrease) per month	% Increase/ (Decrease)
Residential	\$ 382,162	\$ 90.17	\$ 118.34	\$ 28.17	\$ 2.35	31%
Commercial	\$ 513,900	\$ 220.46	\$ 289.33	\$ 68.86	\$ 5.74	31%

Affected Department	Proposed Budget	Budget w/out Tax Change	Budget Change	Impact of Tax Increase
Landscape Maintenance	\$ 135,000	\$ 115,000	\$ 20,000	Increase in general maintenance costs, fencing, landscape, and irrigation
Water	\$ 26,200	\$ 25,000	\$ 1,200	Increase in water costs
General Maintenance/Street Lights	\$ 1,744	\$ 1,000	\$ 744	Increase in streetlight maintenance costs
Decrease in Appropriation from Fund Balance	\$ -	\$ 16,120	\$ 16,120	Reduce funds from fund balance to cover expenses and balance budget

Total General Fund Change: \$ 38,064

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
RESOLUTION 2026-05**

**A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
ADMINISTRATIVE CONTROL BOARD ADOPTING THE FINAL TAX RATE FOR
FISCAL YEAR 2026-2027.**

WHEREAS, the City Council of Tooele City, Utah (the "Council"), has delegated to the Administrative Control Board (the "Board") of the North Tooele City Special Service District (the "District") the power to act as the governing authority of the District, including, without limitation, all budgeting and reporting responsibilities set forth in the Utah Uniform Fiscal Procedures for Special Districts Act, §17B-1-601 et seq., Utah Code Ann., 1953, as amended (the "Act"); and

WHEREAS, Utah Code §17B-1-627 requires special service districts to set by ordinance or resolution the real and personal property tax levy, or certified tax rate, for various purposes; and,

WHEREAS, Utah Code §17B-1-1001 governs when and how a special service district may levy and collect property tax revenue that exceeds the certified tax rate; and,

WHEREAS, the certified tax rate has been calculated by the Utah State Tax Commission to be 0.000429 for Fiscal Year 2026-2027; and,

WHEREAS, the Board proposes to not adopt the Tax Commission certified tax rate but to adopt the proposed tax rate of 0.000563 for Fiscal Year 2026-2027; and,

WHEREAS, on June 18, 2026, the Board adopted a tentative budget proposing a tax rate of 0.000563 for Fiscal Year 2026-2027, which exceeds the Certified Tax Rate, triggering the requirement for a Truth in Taxation public hearing pursuant to Utah Code §59-2-919; and,

WHEREAS, the proposed tax rate increase will generate an additional \$38,064 in property tax revenue, \$20,000 of which shall be used for increases in general maintenance costs, fencing, landscape, and irrigation; \$1,200 shall be used for increases in water costs; \$744 shall be used toward the increase in streetlight maintenance costs; and \$16,120 will be used to reduce funds from fund balance to cover expenses and balance the budget; and,

WHEREAS, the Board convened in a truth-in-taxation public hearing on the proposed tax rate on August 27, 2026, together with the public hearing on the final budget:

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD that the Tooele City real and personal property tax levy, or tax rate, is hereby set at .000563 for Fiscal Year 2026-2027.

This Resolution shall become effective on the date of passage.

DATED this 27th day of August, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: _____
Chair; Jeffrey Hammer, Administrative Control Board

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
RESOLUTION 2026-06**

A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD ADOPTING THE FINAL BUDGET FOR THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT FOR FISCAL YEAR 2026-2027.

WHEREAS, the City Council of Tooele City, Utah (the "Council"), has delegated to the Administrative Control Board (the "Board") of the North Tooele City Special Service District (the "District") the power to act as the governing authority of the District, including, without limitation, all budgeting and reporting responsibilities set forth in the Utah Uniform Fiscal Procedures for Special Districts Act, §17B-1-601 et seq., Utah Code Ann., 1953, as amended (the "Act"); and

WHEREAS, the Board adopted the budget officer's tentative budget for fiscal year 2026-2027 on May 28, 2026 as required by U.C.A. §§17B-1-607 through 17B-1-609 of the Act; and,

WHEREAS, the Board convened a public hearing on June 18, 2026, as required by U.C.A. §§17B-1-609 and 17B-1-610; and,

WHEREAS, the Board adopted a new tentative budget for fiscal year 2026-2027 on June 18, 2026, pursuant to U.C.A. §17B-1-611, based on a proposed increase to the certified tax rate, and established August 27, 2026, as the date for a truth-in-taxation public hearing as required by U.C.A. §59-2-919; and,

WHEREAS, the Board convened a public hearing on the final budget on August 27, 2026, together with the truth-in-taxation public hearing; and,

WHEREAS, the Board is required to adopt the final budget pursuant to U.C.A. §17B-1-614; and,

WHEREAS, the fiscal year 2026-2027 budget adoption process has followed the requirements of Utah Code Title 17B, Chapter 1, Part 6, Fiscal Procedures for Special Districts, and the applicable truth-in-taxation requirements of U.C.A. §59-2-919; and,

WHEREAS, the Board now desires to adopt a final budget for fiscal year 2026-2027:

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD that the North Tooele City Special Service District final budget for fiscal year 2026-2027 is hereby adopted, and hereby directs the budget officer to certify the budget and to file the budget with the state auditor within 30 days of the date of this Resolution.

This Resolution shall become effective on the date of passage.

DATED this 27th day of August, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: _____
Chair; Jeffrey Hammer, Administrative Control Board