Juab School District Truth in Taxation Hearing
Tuesday, August 18, 2026 6:00 PM Mountain

District Office Board Room
346 East 600 North
Nephi, UT 84648

Brady Blackett:	Present
Linda Hanks:	Present
Hollie Holman:	Present
Bart Mills:	Present
Janet Ware:	Present

Present: 5.

1. Call to Order

1.A. Reverence

1.B. Pledge of Allegiance

2. Roll Call

All Board members were in attendance, along with Superintendent Hughes and Business Administrator Clark. District employees are EricRoss Anderson, Hunter Steele, Erika Johnson, and Legal Counsel Brittany Tellez. Those from the public who attended: Jon Burton, Kelly Weeks, Kayla Goodman, Officer Barker, Jennifer Bosh, Todd Quarnberg, Madalyn Nuccatelli, Brent Bowles, Delanie Hathaway, Myrna Trauntvein,

3. Truth in Taxation Presentation

- Overview of the proposed property tax increase
- Explanation of the certified tax rate
- Purpose of the proposed increase
- Impact on district operations and educational programs

Business Administrator Clark presented the required statutory notices, legal figures, and context regarding the proposed tax rate.

Statutory Notice Details

- **Residential Impact:** On an average residence valued at $478,000 (assessed by the county), the proposed district tax line item would increase from $944.07 to $1,054.23 per year (an increase of $110.16/year).
- **Commercial Impact:** On a business valued at $478,000, the tax would increase from $1,716.50 to $1,916.78 per year (an increase of $200.28/year).
- **Revenue Increase:** The proposed budget change would generate an additional **$919,351** in property tax revenue annually, representing an 11.55% increase over last year's property tax budgeted revenue (excluding eligible new growth).
- **Affected Department/Budget:** Capital Outlay / Buildings and Construction.
  - *Budget without change:* $3,200,000

- *Budget with proposed change:* $4,119,351

Historical & Tax Net Impact Context

- **Dual Line Items:** Juab School District is responsible for two primary line items on property tax notices:
    1. The General/Capital District Levy
    2. The Voter-Approved Bond Levy
- **Shift Back to Capital Outlay:** Approximately 20 years ago, when bonds were approved to build Red Hills Elementary and remodel Nebo and Mona Elementary schools, the district temporarily reduced its capital outlay levy to offset bond payments for taxpayers.
- **Net Tax Impact:** As the 20-year bond nears full payoff (complete payoff expected in 2 years), the bond levy is dropping significantly.
    - Because the drop in the bond levy line item is greater than the increase in the capital levy line item, **most taxpayers will experience a net decrease** in overall taxes paid to Juab School District compared to the previous year.
- **Use of Funds:** Revenue from this levy is legally restricted strictly to **Capital Outlay** (facilities, building improvements, maintenance) and cannot be used for operational costs such as teacher salaries or administration.
    - Primary target projects: Remodeling and expanding the ~50-year-old Career and Technical Education (CTE) / Vocational building at Juab High School (HVAC, roof repairs, CTE space expansion including a planned cosmetology program) and adapting the recently acquired former Bishop's Storehouse property for educational use.

4. Public Hearing

- Receive public comment regarding the proposed property tax increase.

President Hanks established the guidelines for public comment (3 minutes per speaker, board listening phase without immediate back-and-forth debate). The meeting was also streamed online with no attendees.

1. **Dr. Kayla Goodman** (Family & Consumer Science Teacher, Juab High School):
    - Expressed gratitude and strong support for proactive planning regarding the CTE facility.
    - Noted that band-aid fixes for the aging CTE building are no longer sufficient.
    - Asked for clarification on whether funds are single-year or ongoing, and requested transparency regarding strategic plans for specific trades (e.g., auto shop) and air conditioning needs district-wide.
2. **Delanie Hathaway** (Community Member & Former Board Member):
    - Spoke in favor of the proposal, commending the district for carefully balancing facilities management with tax burden over time.
3. **Mr. Quarnberg** (JHS Principal):
    - Expressed enthusiasm for expanding trade and CTE opportunities (plumbing, electrical, CNA/medical, welding, cabinetry).
    - Emphasized partnerships with Snow College for adult/evening programs.

- Stated that current facilities are inadequate and emphasized that students deserve safe, modern, and forward-thinking vocational learning environments.

Admin Response & Clarifications

- **Darin Clark** addressed public comments:
  - **Statutory Debt Limitations:** Under Utah statute, the district can only borrow up to 4% of its assessed valuation (~$70-$80 million). Building a brand new high school or major standalone facility costs upwards of $180-$200 million today, making complete new construction financially unfeasible without extreme tax hikes.
  - **Long-Term Capital Strategy:** The capital outlay levy adjustment will remain in place to fund ongoing, long-term capital needs over the coming years. The district is actively seeking state grants and higher-education partnerships (e.g., Snow College) to leverage these funds for maximum impact.

5. Board Consideration and Action

5.A. The School Board will consider the adoption of the proposed property tax rate for tax year 2026 at the School Board meeting held August 26, 2026 at 6:00 p.m..