NOTICE AND AGENDA
BRIGHAM CITY COUNCIL MEETING
Thursday, August 13, 2026 6:00 PM
City Council Chambers, 20 North Main
To View Live Meeting Visit:
https://www.bcutah.gov/mayor-and-city-council.htm **or**
www.youtube.com/brighamcitycorp
To Participate by Zoom:
https://www.bcutah.gov/o/brighamcity/page/truth-in-taxation
(link will be posted Wednesday, August 12)

Pledge of Allegiance

PUBLIC HEARING

Public Hearing regarding Brigham City's intention to levy a property tax rate that exceeds the certified property tax rate. The proposed rate will generate approximately $184,843 in additional revenue. This represents a 4.81% increase over last year's property tax budgeted revenue excluding new growth.

The increase is needed to help cover rising costs in the General Fund, including the transition from a contracted city attorney to a full-time city attorney and a needed increase in temporary staff hours in the Parks department to allow for improved maintenance of the City's parks system.

PUBLISHING OF THE PROPERTY TAX IMPACT SCHEDULE
This Agenda item is intended to demonstrate compliance with 59-2-919(4)(a)(i) and 59-2-924(8)(b) by providing a Property Tax Impact Schedule as attached to this Agenda

Pursuant to 59-2-919(4)(a)(i) and 59-2-924(8)(b), the proposed tax rate increase is summarized as follows:
Revenue Impact
- Estimated additional property tax revenue: $184,843
- Percentage increase in total property tax revenue: 4.81%

Taxpayer Impact
- Average residential property ($400,000):
    - Prior year tax: $382.80
    - Proposed tax: $401.28
    - Annual Increase: $18.48
    - Percentage Increase: 4.81%

- Average commercial property ($1,200,000):
    - Prior year tax: $2,088.00
    - Proposed tax: $2,188.80
    - Annual Increase: $100.80
    - Percentage Increase: 4.81%

Departmental Budget and Operational Impact
The proposed tax rate increase will impact the following departments:

<u>Mayor's Office</u>
Budget Impact ($129,843): This change is attributable to personnel costs associated with transitioning from a contracted attorney to a full-time City Attorney position, including wages and benefits that were not previously

provided under the contract arrangement.

Operational Impact: Approval of the proposed tax rate increase will allow the City to maintain consistent legal services following the anticipated conclusion of the current contract. While the City has greatly benefited from a highly effective contracted attorney, the transition to a full-time City Attorney is intended to provide dedicated, on-site legal support and ensure continuity of services moving forward.

A full-time attorney will offer increased day-to-day availability, more direct integration with City staff and operations, and the ability to provide timely review of contracts, ordinances, and policies. This position will also support ongoing legal needs related to economic development, personnel matters, and regulatory compliance. Without the proposed increase, the City would need to secure alternative contracted legal services, which may result in variability in availability, higher hourly costs over time, or reduced consistency depending on the provider.

Parks Department
Budget Impact ($55,000): This change is due to increased temporary wage costs to address seasonal staffing needs and rising service demands.

Operational Impact: Approval of the proposed tax rate increase will allow the department to enhance service levels by adding temporary staff to better maintain the City's parks system. This includes improved mowing schedules, landscaping, cleanliness, and overall park appearance. Additional staffing will help the department keep pace with increased usage and expectations as the City continues to grow.
Without the proposed increase, the department would likely continue to fall behind on routine maintenance and upkeep, resulting in declining park conditions, reduced aesthetic quality, and potential impacts to public use and community satisfaction.

The final budget, including the proposed tax increase, will be adopted at the August 20, 2026, City Council meeting.

ACTION ITEM
Consideration of approval of the additional ad valorem property tax revenue shown in the Property Tax Impact Schedule above – Jeff Schmitt

ADJOURNMENT

For those **Brigham City residents, property owners, and business owners who wish to make a public comment but cannot attend the meeting in person, please see zoom link at: https://www.bcutah.gov/o/brighamcity/page/truth-in-taxation (link will be posted on August 12, 2026). To submit a comment to be read into record, please see link above and click the "submit your comment here" link.

Assigned times may vary depending on length of discussion or agenda alteration. In compliance with the Americans with Disabilities Act, individuals needing special accommodations should notify the City Recorder (435-734-6621) at least 48 hours in advance of the meeting. City Council members may participate in council meetings electronically. Public is welcome to join the meeting in person at City Hall or to view the meeting electronically at the link above.

CERTIFICATE OF POSTING
The undersigned duly appointed City Recorder does hereby certify that the above notice and agenda was posted in three public places within the Brigham City limits. A copy was also provided to the Box Elder News Journal and posted on the City website and the State Public Meeting Notice website on August 6, 2026.

Kristina Rasmussen, City Recorder

TRUTH IN TAXATION
PUBLIC HEARING
BRIGHAM CITY COUNCIL
August 13, 2026
6:00 p.m.

PRESENT:	D.J. Bott	Mayor
	Dave Hipp	Councilmember
	Matthew Jensen	Councilmember
	Ryan Smith	Councilmember
	Robin Troxell	Councilmember
ALSO PRESENT:	Nicole Cottle	City Attorney
	Chris Howard	Police Commander
	Tom Kotter	Community and Economic Development Director
	Derek Oyler	City Administrator
	Kristina Rasmussen	City Recorder
	Jeff Schmitt	Finance Director
	Mike Waite	Public Works Director
EXCUSED:	Dave Jeffries	Councilmember

At 6:00 PM Mayor Bott called the meeting to order and offered the opening prayer and the pledge of allegiance followed.

Mayor Bott explained that, pursuant to Utah Code, the required Property Tax Impact Schedule would be read into the record prior to the public hearing. He also clarified that, due to new State requirements, the Council would take action following the public hearing to acknowledge the additional ad valorem property tax revenue shown in the impact schedule. The action would not constitute adoption of the tax rate or final budget, which would be considered at the August 20, 2026, City Council meeting. He then read the Property Tax Impact Schedule into record:

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Without the proposed increase, the department would likely continue to fall behind on routine maintenance and upkeep, resulting in declining park conditions, reduced aesthetic quality, and potential impacts to public use and community satisfaction.

The final budget, including the proposed tax increase, will be adopted at the August 20, 2026, City Council meeting.

Economic Development Director Tom Kotter provided an overview of the City's budget and Truth in Taxation process. He explained that the budget process began in December/January with department and administrative review of personnel, facilities, fleet, capital projects, and other needs. Mayor Bott's tentative budget presented in May contemplated a 12.93% property tax increase. Following Council work sessions and budget adjustments, the proposed increase had been reduced to 4.81%.

Mr. Kotter explained the certified property tax rate and noted that it is designed to provide a taxing entity approximately the same amount of property tax revenue from existing properties as the prior year, excluding new growth. As property values change, the certified rate adjusts accordingly. He emphasized that an increase or decrease in the certified rate itself does not constitute a tax increase or decrease; a

Truth in Taxation process is required when a taxing entity proposes collecting revenue above the amount generated by the certified rate.

Mr. Kotter reported that Brigham City's property valuation increased approximately $99.2 million, of which approximately $86 million was attributable to new growth. He reviewed the property tax notices distributed by the County and explained that multiple taxing entities levy property taxes, with approximately 17% of the property tax on the example presented being allocated to Brigham City.

The City proposes to budget $4,031,299 in property tax revenue for Fiscal Year 2026-27. Mr. Kotter reiterated that the proposed additional $184,843 represents a 4.81% increase in property tax revenue, excluding new growth.

Regarding the Parks Department, Mr. Kotter explained that the original request presented in May was approximately $110,000. Through the budget process, the Council identified other funding for approximately half of that amount, leaving $55,000 to be funded through the proposed property tax increase. The funding would provide approximately 2,900 additional seasonal staffing hours to address increased park acreage, irrigation needs, mowing, landscaping, cleanliness, and general maintenance.

Mr. Kotter also reviewed the proposed transition from contracted legal services to a full-time City Attorney. He expressed appreciation for the legal services provided by current contracted City Attorney Nicole Cottle and stated that the City's continued growth and increasing legal needs support establishing a long-term, in-house legal services model. He noted that municipal legal work encompasses a broad range of areas, including utilities, public safety, economic development, personnel, land use, contracts, ordinances, and regulatory compliance.

Mr. Kotter presented examples illustrating how changes in assessed property values and the certified tax rate affect individual property owners. He also discussed the stability of property tax as an ongoing revenue source and stated that ongoing expenditures are best funded with stable, ongoing revenues. He compared Brigham City's proposed property tax rate with surrounding communities and discussed the importance of economic development in expanding the City's tax base.

Mr. Kotter noted that the certified tax rate does not include an inflationary adjustment. He stated that periodically making smaller adjustments can help avoid the need for larger property tax increases in future years. He concluded by noting that the proposed increase had been reduced from 12.93% in the tentative budget to 4.81%.

Councilmember Hipp moved to open the public hearing. Councilmember Jensen seconded the motion, which carried unanimously.

> **MOTION:** Councilmember Hipp moved to open the public hearing. Councilmember Jensen seconded the motion, which carried unanimously.

Glenn Thurston - expressed concerns and asked for clarification regarding the amount proposed for the full-time City Attorney position. He questioned whether the $129,843 represented an amount in addition to previously budgeted legal expenses and asked whether a future in-house attorney would also handle prosecution services. He also asked whether Nicole Cottle was anticipated to serve as the full-time City Attorney and expressed concern regarding the overall compensation level for the position. Mr. Thurston stated that he appreciated the Council's work to reduce the proposed property tax increase from the amount originally contemplated.

Marcy Andrews - expressed similar concerns regarding the cost of a full-time City Attorney while also acknowledging the City's need for full-time legal services. She expressed concern regarding the effect property tax increases can have on renters when property owners pass increased costs through to tenants, as well as the effect on residents living on fixed incomes. Ms. Andrews asked whether Council salary increases were included in the proposed tax increase and was advised they were part of the regular budget rather than the property tax increase. She also expressed concern regarding utility fund transfers to the General Fund and asked for additional clarification regarding that practice. Ms. Andrews commended the City for increasing police salaries.

Scott Turner - owner of a medical building near the hospital at 990 South Medical Drive - expressed concern regarding a significant increase in his property's assessed valuation. He stated that the valuation had more than doubled from the prior year and asked that City officials be aware that other commercial property owners in the area may be experiencing similar increases. Mayor Bott noted that property valuations are established by the County and advised Mr. Turner of the County's property valuation appeal process.

There were no comments from online participants and no additional comments from those in attendance.

> **MOTION:** Councilmember Troxell moved to open the public hearing. Councilmember Jensen seconded the motion, which carried unanimously.

Following the close of the public hearing, City Administrator Derek Oyler addressed several questions raised during public comment. He clarified that the $129,843 included in the proposed tax increase represents the difference between the City's current contracted legal services and the proposed compensation for a new full-time City Attorney; it is not an additional amount on top of both costs.

Mr. Oyler explained that the City currently contracts separately for prosecution services and would fulfill the existing prosecution contract. Whether prosecution would eventually be handled in-house would depend upon the qualifications and experience of the individual hired as City Attorney, although he anticipated that the City may continue contracting for prosecution while utilizing the in-house attorney primarily for civil matters.

Mr. Oyler also addressed property valuation questions, explaining that property assessments are performed by the County and that valuation changes across different classes of property can shift the relative property tax burden. They further clarified the distinction between the City's tax rate and the 4.81% percentage increase in property tax revenue.

ACTION ITEM

Consideration of Approval of Additional Ad Valorem Property Tax Revenue Shown in the Property Tax Impact Schedule

Mayor Bott explained that this action was required under recently enacted State law. City Attorney Nicole Cottle clarified that the action was administrative in nature and acknowledged that the required Property Tax Impact Schedule had been prepared and presented. She emphasized that the action did not constitute approval of the final property tax rate, tax increase, or budget, which would be considered by the Council on August 20, 2026.

> **MOTION:** Councilmember Smith moved to approve the additional ad valorem property tax revenue shown in the Property Tax Impact Schedule. Councilmember Hipp seconded the motion, which carried unanimously.

Prior to adjournment, Councilmember Jensen addressed the question raised during public comment regarding utility fund transfers. He explained that utility transfers provide revenue to the General Fund to support services including police, fire, senior services, and parks, which helps reduce reliance on property taxes. It was also explained that because some entities benefiting from City services are exempt from property taxes, utility revenues provide another means of supporting those services. The City's municipal utility was compared to an investor-owned utility, with the distinction that revenues generated by the City's utility are returned to the community rather than distributed to private shareholders.

At 6:55 PM Councilmember Smith made a motion to adjourn. Councilmember Jensen seconded the motion. Motion carried unanimously.

The undersigned duly appointed Recorder for Brigham City Corporation hereby certifies that the foregoing is a true, accurate and complete record of the August 13, 2026 Truth in Taxation Public Hearing.

Dated this 4th of September, 2026.

Kristina Rasmussen

Kristina Rasmussen, City Recorder

** These meeting minutes were generated with the assistance of artificial intelligence and have been reviewed, edited and approved by Brigham City Staff.

BRIGHAM CITY

PROPERTY TAX IMPACT SCHEDULE

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NOTICE OF PROPOSED TAX INCREASE
BRIGHAM CITY

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

The BRIGHAM CITY tax on a $400,000 residence would increase from $382.80 to $401.28, which is $18.48 per year.

The BRIGHAM CITY tax on a $400,000 business would increase from $696.00 to $729.60, which is $33.60 per year.

If the proposed budget is approved, BRIGHAM CITY would receive an additional $184,843 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, BRIGHAM CITY would increase its property tax budgeted revenue by 4.81% above last year's property tax budgeted revenue excluding eligible new growth.

The BRIGHAM 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.

PUBLIC HEARING

Date/Time: 8/13/2026 6:00 PM

Location: City Hall Council Chambers
20 N Main Street
Brigham City

To obtain more information regarding the tax increase, citizens may contact the BRIGHAM CITY at 435-734-6620 or visit www.bcutah.gov Instructions for virtual participation in the public hearing will be available at www.bcutah.gov no later than 24 hours before the public hearing is scheduled to begin.

BOX ELDER COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within BOX ELDER 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	From:	To:	Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information Date/Time	Location	Phone:
BRIGHAM CITY	$400,000	**Residential:**	**$382.80**	**$401.28**	$184,843	4.81%	Aug 13,2026 6:00 PM	20 N Main Street Brigham City	435-734-6600
		Commercial:	**$696.00**	**$729.60**					
DEWEYVILLE TOWN	$485,000	**Residential:**	**$188.06**	**$337.44**	$32,000	79.44%	Aug 22,2026 7:00pm	10870 N Hwy 38 Deweyville	435-239-7312
		Commercial:	**$341.93**	**$613.53**					
FIELDING TOWN	$450,000	**Residential:**	**$82.67**	**$153.70**	$13,868	86.19%	Aug 12,2026 6:30 PM	150 S 100 W Fielding	435-458-3682
		Commercial:	**$150.30**	**$279.45**					
WEBER BASIN WATER CONSERVANCY	$570,000	**Residential:**	**$58.62**	**$62.70**	$545	9.13%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	**$106.59**	**$114.00**					

***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".**