



EAGLE MOUNTAIN CITY COUNCIL MEETING – SPECIAL SESSION

AUGUST 6, 2026, 6:00 PM
EAGLE MOUNTAIN CITY COUNCIL CHAMBERS
1650 E STAGECOACH RUN, EAGLE MOUNTAIN, UT 84005

6:00 PM CITY COUNCIL – SPECIAL SESSION

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC HEARING: PROPOSED TAX INCREASE (TRUTH-IN-TAXATION)

3.A. PUBLIC HEARING ONLY - Proposed Property Tax Increase

BACKGROUND: Pursuant to Utah Code § 59-2-919, the City Council will hold a public hearing to receive public comment regarding the proposed property tax increase above the certified tax rate. As part of the Truth in Taxation process, the Budget Officer will present the proposed tax rate, the percentage increase, Property Tax Impact Schedule and the County Combined Advertisement.

4. RESOLUTIONS

4.A. RESOLUTION - A Resolution of Eagle Mountain City, Utah, Approving a Property Tax Increase Above the Certified Tax Rate for Fiscal Year 2026–2027.

BACKGROUND: Following the required Truth in Taxation public hearing, the City Council will consider approval of the proposed property tax increase above the certified tax rate for Fiscal Year 2026–2027, as required by Utah law. Approval of the proposed increase allows the City to incorporate the associated property tax revenue into the final Fiscal Year 2026–2027 budget.

5. ADJOURNMENT

PARTICIPATION VIA ELECTRONIC MEANS

Topic: Eagle Mountain City Truth in Taxation Hearing
Time: August 6, 2026 6:00 PM Mountain Time (US and Canada)
Join Via Zoom
<https://us02web.zoom.us/j/86570159705>

THE PUBLIC IS INVITED TO PARTICIPATE IN PUBLIC MEETINGS FOR ALL AGENDAS.

In accordance with the Americans with Disabilities Act, Eagle Mountain City will make reasonable accommodations for participation in all Public Meetings and Work Sessions. Please call the City Recorder's Office at least 3 working days prior to the meeting at 801-789-6611. This meeting may be held telephonically to allow a member of the public body to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above agenda notice was posted on this 30 day of July, 2026, on the Eagle Mountain City bulletin boards, the Eagle Mountain City website www.eaglemountain.gov, posted to the Utah State public notice website <http://www.utah.gov/pmn/index.html>.

Lacie A. Messerly
City Recorder



**EAGLE MOUNTAIN CITY
CITY COUNCIL MEETING
AUGUST 6, 2026**

TITLE:	PUBLIC HEARING ONLY - Proposed Property Tax Increase
ITEM TYPE:	Public Hearing Only
FISCAL IMPACT:	Proposed Net Increase: \$6,742,938 (Total Estimated Property Tax Revenue is \$9,798,139)
APPLICANT:	City-Initiated

CURRENT GENERAL PLAN DESIGNATION & ZONE	ACREAGE
N/A	N/A

PUBLIC HEARING

Yes

PREPARED BY

PRESENTED BY

Mayor Jared Gray

RECOMMENDATION:

N/A

BACKGROUND:

On May 5, 2026, the City Council received and reviewed the proposed Property Tax Impact Schedule and announced its intent to consider a property tax increase above the certified tax rate for Fiscal Year 2026-2027. The schedule included the estimated impact of the proposed tax increase and the purpose for which the additional revenue would be used.

On June 16, 2026, the City Council adopted the Fiscal Year 2026-2027 Interim Budget, which was based on the proposed property tax rate and anticipated property tax revenues pending completion of the Truth-in-Taxation process.

A Truth-in-Taxation public hearing has been scheduled for August 6, 2026, at 6:00 p.m. to receive public comment regarding the proposed increase in property tax revenue. Following the public hearing, the City Council will consider adoption of the final property tax rate and Fiscal Year 2026-2027 Final Budget at its August 18, 2026 meeting.

The updated Property Tax Impact Schedule, attached as a separate document, includes the certified tax rate, the proposed tax rate, and the following information:

- The approximate dollar amount of additional ad valorem tax revenue that would be generated by the proposed tax rate increase.
- The approximate percentage increase in property tax revenue resulting from the proposed tax rate increase.
- The approximate increase in property taxes paid annually on an average residential property as a result of the proposed tax rate increase.
- The approximate increase in property taxes paid annually on an average commercial property as a result of

the proposed tax rate increase.

- The purpose of the proposed property tax increase.

In accordance with Utah Code § 59-2-919, the Property Tax Impact Schedule is presented as a separate document from all other budget materials and remains available for public review throughout the Truth-in-Taxation process.

ITEMS FOR CONSIDERATION:

PLANNING COMMISSION ACTION/RECOMMENDATION:

N/A

ATTACHMENTS:

1. Proposed Property Tax Impact Schedule
2. Notice of Proposed Tax Increase
3. Proposed Certified Tax Rates



Proposed Property Tax Impact Schedule

Eagle Mountain City will consider an increase to its property tax rate to generate an additional \$6,742,938. 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.

Property Tax Rate with no increase	0.000530
Property Tax Revenue with no increase	\$3,055,201
Proposed Revenue with Tax Change	\$9,798,139
Increased Revenue to Eagle Mountain City	\$6,742,938
Eagle Mountain City's 2026 Proposed Property Tax Rate	0.001700

Estimated increase to Eagle Mountain City's Property Tax Revenue	220.88 %
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Estimated increase to average primary residence:

Market Value \$488,000	Estimated tax increase \$314.03	Total City Tax \$456.28
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Estimated increase to average business:

Market Value \$2,554,303	Estimated tax increase \$2,987.84	Total City Tax \$4,341.62
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<u>Affected Budget</u>	<u>Proposed Budget</u>	<u>Budget No Tax Change</u>	<u>Budget Change</u>
Sheriff Contract	\$9,798,139	\$8,290,000	\$1,507,939

If a new property tax increase is approved, the revenue will be used to fund essential public safety operations at the level approved by the City Council. These funds help support core functions of the Utah County Sheriff's Office – Eagle Mountain Division, including the addition of deputies to meet the growth of the City.



April 30, 2026

Dear Residents,

We hear you, and we understand how important public safety is to our community.

Residents have asked for more services, and we are responding to that need.

The level of service our community expects is directly connected to the staffing and resources we are able to maintain. As our city continues to grow, so does the demand for timely response, visible presence, and reliable public safety services.

To meet these needs, we are introducing a property tax adjustment. This increase is specifically designated to support public safety, and every dollar will go directly toward strengthening those services. It will help ensure adequate staffing, improve response reliability, and support officer safety.

Our shared commitment is to make sure every resident feels safe, supported, and confident in the services they rely on each day.

We will continue working with residents to strengthen these services as our community grows and keep Eagle Mountain a great place to live.

Sincerely,

A handwritten signature in black ink, appearing to read "Jared R. Gray".

Mayor Jared Gray

A handwritten signature in black ink, appearing to read "Erik Knutzen".

Chief Deputy Erik Knutzen



LEARN MORE



EagleMountain.gov

NOTICE OF PROPOSED TAX INCREASE EAGLE MOUNTAIN CITY

The EAGLE MOUNTAIN CITY is proposing to increase its property tax revenue.

The EAGLE MOUNTAIN CITY tax on a \$488,000 residence would increase from \$142.25 to \$456.28, which is \$314.03 per year.

The EAGLE MOUNTAIN CITY tax on a \$488,000 business would increase from \$258.64 to \$829.60, which is \$570.96 per year.

If the proposed budget is approved, EAGLE MOUNTAIN CITY would receive an additional \$6,742,938 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, EAGLE MOUNTAIN CITY would increase its property tax budgeted revenue by 220.88% above last year's property tax budgeted revenue excluding eligible new growth.

The EAGLE MOUNTAIN 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: 8/6/2026 6:00 PM

Location: Eagle Mountain City Hall Council Chambers
1650 Stage Coach Run
Eagle Mountain

To obtain more information regarding the tax increase, citizens may contact the EAGLE MOUNTAIN CITY at 801-789-6600 or visit <https://eaglemountain.gov/> Instructions for virtual participation in the public hearing will be available at <https://eaglemountain.gov/> no later than 24 hours before the public hearing is scheduled to begin.

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3047 EAGLE MOUNTAIN CITY	Form PT-693 Rev. 2/15
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UTAH COUNTY

Tax Year: 2026

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-6-133	0.000530	0.001700	.007	9,798,139
Total Tax Rate	0.000530	0.001700	Total Revenue	\$9,798,139

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

RESOLUTION NO. R-_____ -2026

**A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH,
APPROVING A PROPERTY TAX INCREASE ABOVE THE
CERTIFIED TAX RATE FOR FISCAL YEAR 2026-2027**

PREAMBLE

WHEREAS, the City Council of Eagle Mountain City (the “City”), is authorized to levy a property tax rate that exceeds the City’s certified tax rate upon satisfaction of applicable notice and public hearing requirements; and

WHEREAS, the Utah State Tax Commission has certified that the certified tax rate for the City for Fiscal year 2026-2027 is 0.000530; and

WHEREAS, the City Council has proposed a tax rate of _____ for Fiscal Year 2026-2027, which exceeds the certified tax rate and constitutes a property tax increase; and

WHEREAS, notice of the proposed tax increase was advertised in the Daily Herald, a newspaper of general circulation, City bulletin boards, posted on the Utah Public Notice Website, the City’s webpage and mailed notice was provided by the County Auditor to affected property owners, each within the time periods required by law; and

WHEREAS, the City Council held a duly noticed public hearing on the proposed tax increase on August 6, 2026 at 6PM, at which the City Council provided all interested persons desiring to be heard a reasonable opportunity to present oral testimony, within reasonable time limits and without unreasonable restriction on the number of individuals permitted to comment, whether in person, by electronic means, or through written comments read into the record; and

WHEREAS, following the public hearing, the City Council has determined that it is necessary and in the best interest of the City to approve and levy a property tax rate above the certified tax rate for Fiscal Year 2026-2027;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Eagle Mountain City, Utah, as follows:

1. The City finds that the City has satisfied all applicable notice and public hearing requirements as a condition of levying a property tax rate that exceeds the certified tax rate for Fiscal Year 2026-2027, including publication of notice, mailed notice to affected property owners, and the conduct of a public hearing on August 6, 2026, at which public comment was received and considered.

2. The City Council hereby approves and adopts a property tax rate of _____ for Fiscal Year 2026-2027. This rate exceeds the certified tax rate of 0.000530 and will result in an increase in the City’s ad valorem property tax budgeted revenue of approximately \$_____ or _____%, above the City’s property tax budgeted revenue for the prior year, exclusive of new growth.

3. The City Recorder is hereby directed to certify this Resolution and the adopted tax rate to the Utah County Auditor and to the Utah State Tax Commission, together with any other documentation required to complete the Truth in Taxation process.

4. This Resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of Eagle Mountain City, Utah, this 6th day of August 2026.

EAGLE MOUNTAIN CITY, UTAH

Jared R. Gray, Mayor

ATTEST:

Lacie A. Messerly
City Recorder

CERTIFICATION

The above Resolution was adopted by the City Council of Eagle Mountain City, Utah on the 6th day of August 2026.

Those voting yes:

☐ Melissa Clark

☐ Zachory Huish

☐ Craig Whiting

☐ Rich Wood

☐ Brett Wright

Those voting no:

☐ Melissa Clark

☐ Zachory Huish

☐ Craig Whiting

☐ Rich Wood

☐ Brett Wright

Those excused:

☐ Melissa Clark

☐ Zachory Huish

☐ Craig Whiting

☐ Rich Wood

☐ Brett Wright

Those abstaining:

☐ Melissa Clark

☐ Zachory Huish

☐ Craig Whiting

☐ Rich Wood

☐ Brett Wright

Lacie A. Messerly
City Recorder