

RESOLUTION NO. R-~~02~~2-2026

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 0.0017000 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.

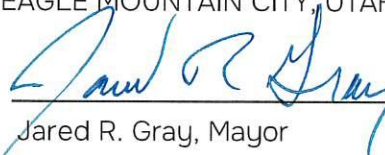
2. The City Council hereby approves and adopts a property tax rate of 0.0009 for Fiscal Year 2026-2027. This rate exceeds the certified tax rate of 0.000530 and will result in an increase in the City's ad valorem property tax budgeted revenue of approximately \$2,132,876 or 69.81%, above the City's property 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.

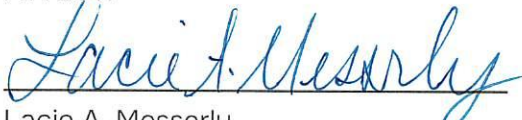
4. This Resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of Eagle Mountain City, Utah, this 18th 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 18th day of August 2026.

Those voting yes:	Those voting no:	Those excused:	Those abstaining:
☒ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark
☒ Zachory Huish	☐ Zachory Huish	☐ Zachory Huish	☐ Zachory Huish
☒ Craig Whiting	☐ Craig Whiting	☐ Craig Whiting	☐ Craig Whiting
☐ Rich Wood	☒ Rich Wood	☐ Rich Wood	☐ Rich Wood
☒ Brett Wright	☐ Brett Wright	☐ Brett Wright	☐ Brett Wright





Lacie A. Messerly
City Recorder