

# CITY COUNCIL MEETING STAFF REPORT

## MEETING DATE

06/10/2025

## PREPARED BY

Brett Baltazar

Finance Director

## ITEM TYPE

Legislative

## ATTACHMENTS

Resolution

Tax Rate Summary

Certified Tax Form

## PRIOR DISCUSSION DATES

## AGENDA ITEM

Resolution 25-17: Certified Property Tax Rate

## PURPOSE

Adopt the Proposed Certified Property Tax Rate

## RECOMMENDATION

Staff recommends approval

## BACKGROUND

Each year the city must adopt this Certified Tax Rate to allow the county to collect property taxes on the city's behalf and distribute the taxes appropriately. The county, along with the state, assesses the value of all properties within the city and proposes a certified tax rate.

The Certified Tax Rate prepared by Davis County is 0.001434.

## ANALYSIS

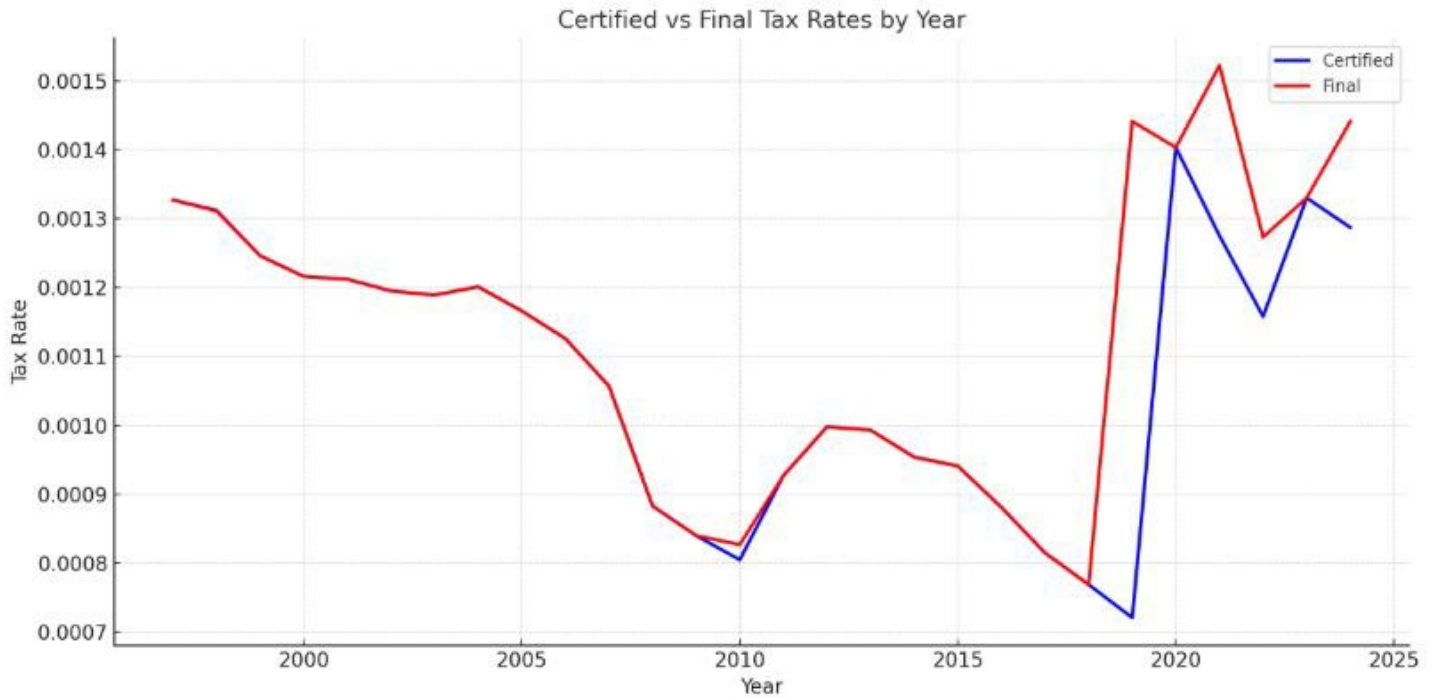
FY 2026 Tax rate 0.001434 is a decrease of 0.49% from FY 2025 rate of 0.001441. However, due to new growth this will increase total property tax revenue for the city.

Key items used to determine rate and revenue:

- Proposed Tax Rate Value: \$897,138,818
- Proposed Tax Rate: 0.001434
- Certified Total Tax Rate Revenue= Tax Rate Revenue + New Growth  
 $\$1,206,553 + \$79,975 = \$1,286,497$

## Tax Rate History

Below is a graph to show the Tax Rate History for the city. The red line signifies the Final Tax Rate the city selected for that fiscal year and the blue line signifies the Proposed Certified Tax Rate. Years where no blue line is visible represents the years the city accepted the Proposed Certified Tax Rate provided by the county. The city has elected to go through Truth in Taxation in 2019, 2021, 2022, and 2024. The city nearly doubled the rate in 2019 to initiate the ambulance service within the city and currently attempts to maintain that rate.



Tax Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Proposed Tax Rate Value: \$ 897,138,818

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations			§10-6-133	.007	0.001434	0.001434	1,286,497				
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
	Total Tax Rate					0.001434	0.001434	1,286,497	0.000000		0.000000	

NOTES:

## RESOLUTION 25-17

### A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL ADOPTING THE CERTIFIED TAX RATE FOR THE TAX YEAR 2025

**WHEREAS**, South Weber City is a municipal corporation existing under the laws of the state of Utah within Davis County; and

**WHEREAS**, each city is to adopt a property tax rate based on the budgetary needs; and

**WHEREAS**, the Davis County Auditor has calculated the proposed certified tax rate to be 0.001434; and

**WHEREAS**, the tax rate is a decrease from 2024 however the addition of new growth will cover the deficit;

**NOW THEREFORE BE IT RESOLVED** by the Council of South Weber City, Davis County, State of Utah, as follows:

**Section 1. Adoption:** The Property Tax Rate of 0.001434 for the tax year 2025 is hereby ratified effective immediately and that rate is now duly adopted and approved as shown in the attached Utah State Tax Commission form PT 800.

**Section 2: Repealer Clause:** All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

**PASSED AND ADOPTED** by the City Council of South Weber, Davis County, on the 10<sup>th</sup> day of June 2025.

Roll call vote is as follows:

Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

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**Rod Westbroek, Mayor**

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**Attest:** Lisa Smith, Recorder

<p align="center"><b>Utah State Tax Commission - Property Tax Division</b></p> <p align="center"><b>Resolution Adopting Final Tax Rates and Budgets</b></p>	<p align="center"><b>Form PT-800</b></p> <p align="center">Rev. 02/15</p>
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Rev. 02/15

**Tax Year:** **2025**

**SOUTH WEBER**

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	\$ 1,286,497	0.001434
190 Discharge of Judgement		
	\$ 1,286,497	0.001434

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

**Signature of Governing Chair**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_