

## CITY COUNCIL MEETING NOTICE AND AGENDA

Notice is given that the Farmington City Council will hold a regular meeting on **Tuesday, August 20, 2024**, at City Hall 160 South Main, Farmington, Utah at **7:00 pm**.in the Council Chambers. The link to listen to the meeting live and to comment electronically can be found on the Farmington City website [www.farmington.utah.gov](http://www.farmington.utah.gov). If you wish to email a comment for any of the listed public hearings, you may do so to [dcarlile@farmington.utah.gov](mailto:dcarlile@farmington.utah.gov)

### CALL TO ORDER:

- Invocation – Brigham Mellor, City Manager
- Pledge of Allegiance – Melissa Layton, Councilmember

### PUBLIC HEARING:

- Property tax increase for FY25, truth-in taxation (TNT)

### ADJOURN

In compliance with the Americans with Disabilities Act, individuals needing special accommodations due to a disability, please contact DeAnn Carlile, City recorder at 801-939-9206 at least 24 hours in advance of the meeting.

*I hereby certify that I posted a copy of the foregoing Notice and Agenda at Farmington City Hall, Farmington City website [www.farmington.utah.gov](http://www.farmington.utah.gov) and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Posted on August 15, 2024*

/s/ DeAnn Carlile

## CITY COUNCIL STAFF REPORT

**To:** Mayor and City Council  
**From:** Greg Davis  
**Date:** August 13, 2024  
**Subject:** **Property tax increase FY25, truth-in-taxation (TNT)**

### RECOMMENDATION(S)

1. Hold a public hearing on Tuesday, August 20, 2024
2. Consider and approve a resolution to formally adopt the certified tax rate

### BACKGROUND

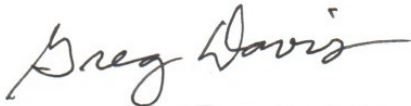
The fiscal year 2024-25 budget adopted June 2024 included revenue generated from a property tax increase. As part of the required process, the council must hear public input in a TNT hearing before formally adopting the certified tax rate of 0.001741 for property tax year 2024 (Farmington's FY25).

The tax increase proposed in the FY 2025 budget levies an increase of approximately 3.4% to a residence's total tax bill - or a 27% increase for Farmington City's portion of the property tax bill.

If approved, this property tax increase would generate approximately \$1,016,000, helping to cover the \$1,034,000 Police Department budget increase for FY 2025.

With this tax increase, Farmington would still rank in the bottom half of the county's cities for property tax.

Respectfully submitted,



Greg Davis  
Finance Director

Review and concur,



Brigham Mellor  
City Manager

## **NOTICE OF PROPOSED TAX INCREASE Farmington City**

The Farmington City is proposing to increase its property tax revenue.

- The Farmington City tax on a \$724,000 residence would increase from \$503.32 to \$639.91, which is \$136.59 per year.

- The Farmington City tax on a \$724,000 business would increase from \$915.14 to \$1,163.47, which is \$248.33 per year.

- If the proposed budget is approved, Farmington City would increase its property tax budgeted revenue by 27.22% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

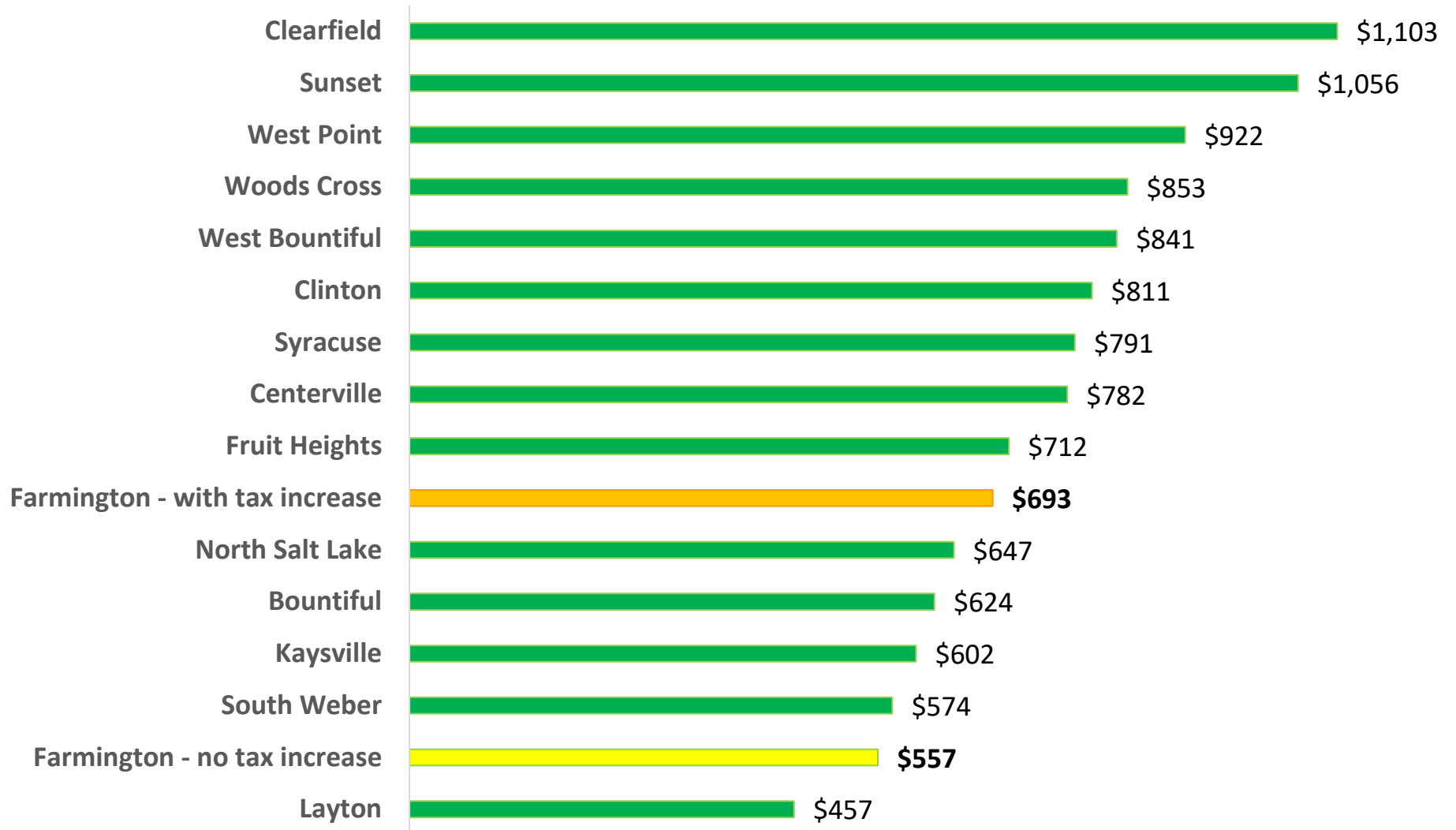
### **PUBLIC HEARING**

Date/Time: 8/20/2024 7:00 PM

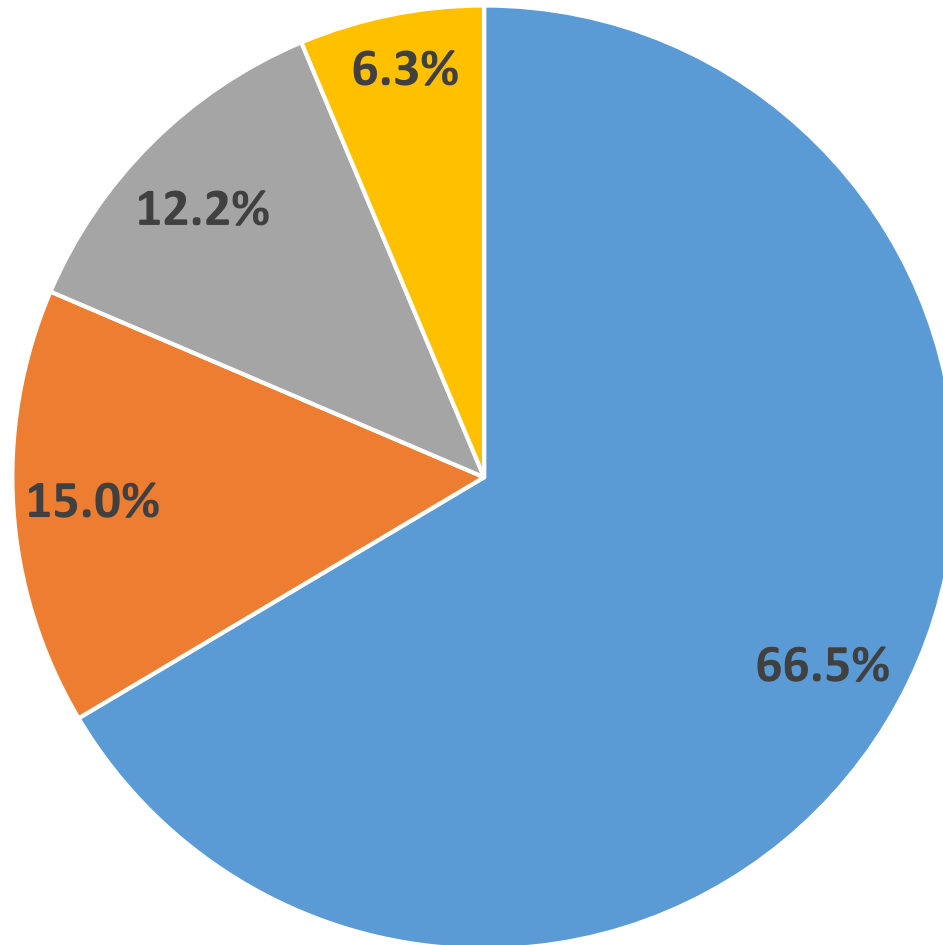
Location: City Hall Council Chambers, 2nd Floor  
160 S. Main Street  
Farmington

To obtain more information regarding the tax increase, citizens may contact Farmington City at 801-451-2383.

**Property Tax 2024 on Home w/ Market Value of \$724,000  
(includes operations, GO bonds, and districts for fire and recreation)**



## YOUR PROPERTY TAX BILL - WHERE DOES IT GO?



■ School services   ■ Davis County services   ■ Farmington   ■ Other entities



# DAVIS COUNTY AUDITOR

Curtis Koch

61 South Main Street, Room 101, P.O. Box 618  
Farmington, Utah 84025

2024 Notice of Property Valuation and Tax Charges			
Taxing District	Land Serial Number	Acres	Last Year Detailed Review
24	[REDACTED]	0.18	2019
Property Owner [REDACTED]			
Property Location [REDACTED] FARMINGTON 84025			
Partial Legal Description - For Tax ID Only ALL OF LOT [REDACTED] [REDACTED] .018 ACRES			

## EXAMPLE RESIDENCE

Market value of this residence = \$470,000

Increase to overall taxes = \$93.57, or \$8/month

VALUE OF PROPERTY				
Property Type	2023 Market Value	2023 Taxable Value	2024 Market Value	2024 Taxable Value
Land/Building Primary	\$470,000	\$258,500	\$496,000	\$272,800
<b>Total Property Value</b>	<b>\$470,000</b>	<b>\$258,500</b>	<b>\$496,000</b>	<b>\$272,800</b>

**Market Value vs Taxable Value:** Fulltime Primary residence is taxed at 55% of Market Value (creating a taxable value). All other property is taxed at 100% of Market Value. Market Value is determined by the Davis County Assessor. To review your value please call the Assessor's office at 801-451-3250.

TAXING ENTITIES	2023 TAXES	COMPARE		PROPOSED			CHANGE		BE HEARD	
		2024 IF NO BUDGET CHANGE	2024 IF PROPOSED BUDGET APPROVED	2024 IF PROPOSED BUDGET APPROVED	TAXABLE VALUE	TAXES	IF 2024 INCREASE			
		RATE	TAXES	RATE	TAXABLE VALUE	TAXES	CHG TAX	CHG IN %	PUBLIC TRUTH IN TAXATION MEETING	
DAVIS SCHOOL DIST	1,224.78	0.004608	1,257.07	0.004608	272,800	1,257.07	0.00	0.00%	8/20/24, 7pm, 160 S. Main Street, Farmington	
STATE BASIC SCHOOL L	363.45	0.001408	384.10	0.001408	272,800	384.10	0.00	0.00%		
STATE CHARTER SCHOOL	21.71	0.000083	22.64	0.000083	272,800	22.64	0.00	0.00%		
DAVIS COUNTY	213.52	0.000788	214.97	0.000788	272,800	214.97	0.00	0.00%		
COUNTY LIBRARY	60.49	0.000225	61.38	0.000225	272,800	61.38	0.00	0.00%		
DAVIS COUNTY HEALTH	39.29	0.000145	39.56	0.000145	272,800	39.56	0.00	0.00%		
COUNTY ASSESS & COLL	33.86	0.000126	34.37	0.000126	272,800	34.37	0.00	0.00%		
DAVIS COUNTY FLOOD	27.40	0.000101	27.55	0.000101	272,800	27.55	0.00	0.00%		
ANIMAL WELFARE SERVI	0.00	0.000071	19.37	0.000071	272,800	19.37	0.00	0.00%		
MULTICNTY ACESS & CO	3.88	0.000015	4.09	0.000015	272,800	4.09	0.00	0.00%		
DAVIS COUNTY ANIMAL	17.58	0.000000	0.00	0.000000	272,800	0.00	0.00	0.00%		
DAVIS 2005 JAIL BOND	0.00	0.000000	0.00	0.000000	272,800	0.00	0.00	0.00%		
FARMINGTON CITY	388.27	0.001398	381.38	0.001741	272,800	474.95	93.57	24.53%		
BENCHLAND WATER DIST	78.33	0.000290	79.11	0.000290	272,800	79.11	0.00	0.00%		
WEBER BASIN WATER	51.70	0.000196	53.47	0.000196	272,800	53.47	0.00	0.00%		
CENTRAL DAVIS SEWER	30.24	0.000111	30.28	0.000111	272,800	30.28	0.00	0.00%		
MOSQUITO ABATEMENT	25.33	0.000094	25.64	0.000094	272,800	25.64	0.00	0.00%		
<b>TOTALS</b>	<b>2,579.83</b>	<b>0.009659</b>	<b>2,634.98</b>	<b>0.010002</b>	<b>272,800</b>	<b>2,728.55</b>	<b>93.57</b>	<b>3.55%</b>		<b>This is Not a Bill * Do Not Pay *</b>

If you **Disagree** with the **Total Market Value** of your property, you may file an **Appeal** with the Davis County Board of Equalization (BOE) at 61 South Main Street, Room 101, Farmington, Utah 84025 or P.O. Box 618, Room 101, Farmington, Utah 84025. Appeal applications are on the County web site [www.daviscountyutah.gov](http://www.daviscountyutah.gov) (hover over "Departments", click "Tax Administration", click "Appeals", see appeal application and appeal instructions).

**The Deadline for filing appeals for your 2024 Total Market Value is:**

**September 16, 2024**

**If you have questions with appeals, please call 801-451-3329 or 801-451-3332**

<b>Utah State Tax Commission - Property Tax Division</b> <b>Resolution Adopting Final Tax Rates and Budgets</b>	<b>Form PT-800</b> Rev. 02/15
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**County: DAVIS**

**Tax Year: 2024**

It is hereby resolved that the governing body of:

**FARMINGTON**

approves the following property tax rate(s) and revenue(s) for the year: **2024**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	4,916,000	0.001607
20 Interest and Sinking Fund/Bond	410,000	0.000134
190 Discharge of Judgement		
	<b>\$5,326,000</b>	<b>0.001741</b>

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: \_\_\_\_\_