

RESOLUTION 2026-03

A RESOLUTION OF THE SOUTH DAVIS METRO SERVICE AREA, PROVIDING NOTICE OF INTENT TO CONSIDER A PROPERTY TAX INCREASE, ACKNOWLEDGING THE STATEMENT OF THE BUDGET OFFICER, ADOPTING THE TENTATIVE BUDGET, AND SETTING A PUBLIC HEARING IN ACCORDANCE WITH UTAH CODE §59-2-919

WHEREAS, the South Davis Metro Fire Service Area, is subject to the requirements of Utah Code §59-2-919 regarding the process for considering a property tax increase; and

WHEREAS, the Budget Officer has prepared and filed a tentative budget for Fiscal Year 2026–2027 pursuant to Utah Code §10-6-111; and

WHEREAS, the Board of Trustees intends to consider levying a property tax rate that exceeds the certified tax rate; and

WHEREAS, in accordance with Utah Code §59-2-919(4)(b), the Budget Officer is required to make a statement during a public meeting that includes:

- the District's intent to consider a tax rate exceeding the certified tax rate;
- the approximate dollar amount of additional ad valorem tax revenue that would be generated by the proposed increase and the purpose for the additional revenue;
- the approximate percentage increase in ad valorem tax revenue based on the proposed increase; and
- notice that, if the District proceeds, a public hearing will be held to receive public comment; and

WHEREAS, a separate agenda item has been included for the

Meeting (“Meeting”) notifying the public that the Budget Officer intends to make the required statement; and

WHEREAS, the Budget Officer has made the statement required by Utah Code §59-2-919(4)(b) during said public meeting; and

WHEREAS, the Board of Trustees desires to formally acknowledge the foregoing, has adopted the tentative budget, and has set the date, time, and place for the required Truth in Taxation public hearing with the Davis County Auditor.

NOW, THEREFORE, BE IT RESOLVED by the South Davis Metro Fire Service Area as follows:

1. That the Fiscal Year 2026–2027 Tentative Budget has been adopted for purposes of public review, subject to further consideration and final adoption.

2. The Board of Trustees hereby acknowledges that the District intends to consider levying a property tax rate that exceeds the certified tax rate, as described in the statement made pursuant to Utah Code §59-2-919(4)(b).

3. The Board of Trustees acknowledges that:

a. A separate agenda item was included during this Meeting on May 18, 2026, providing notice that the Budget Officer would make the statement required by Utah Code §59-2-919(4)(b); and

b. The Budget Officer made the required statement, including:

- i. the intent to consider a tax rate above the certified tax rate;
- ii. the approximate dollar amount and purpose of the additional ad valorem tax revenue;
- iii. the approximate percentage increase in ad valorem tax revenue; and
- iv. notice that a public hearing will be held to receive public comment if the District proceeds.

c. As approved by the Davis County Auditor, the Board of Trustees hereby sets the Truth-In-Taxation ("TNT") public hearing required by Utah Code §59-2-919 as follows:

Date: August 3, 2026

Time: 6:00 p.m.

Place: South Davis Metro Fire, Station 81, 255 S. 100 W., Bountiful, UT

At this hearing, members of the public will have the opportunity to provide comments on the proposed property tax increase.

d. The Budget Officer or designee is hereby directed to:

- a. Coordinate all required public notices in accordance with Utah law; and
- b. Submit notice prior to June 1, 2026, to the Utah State Tax Commission and the Davis County Auditor stating that the District is considering a property tax increase and specifying the date, time, and place of the TNT public hearing.

e. The Tentative Budget, Property Tax Impact Schedule, and all related materials shall be made available for public inspection at South Davis Metro Fire, 255 South 100 West, Bountiful, UT, 84010.

f. The Board of Trustees Chair person, is authorized to sign this Resolution that shall take effect immediately upon adoption.

PASSED AND ADOPTED BY THE SOUTH DAVIS METRO FIRE SERVICE AREA ON
THIS 18TH DAY OF MAY, 2026.

ATTEST:



RYAN WESTERGARD, BOARD CHAIR



NICOLE THOMPSON, DISTRICT CLERK

