

Ordinance No 2025-03



AN ORDINANCE ADOPTING A TAX LEVY PURSUANT TO SECTION 10-5-112 OF THE UTAH CODE ON REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF DUTCH JOHN, UTAH MADE TAXABLE BY LAW FOR FISCAL YEAR 2025-2026, SUBJECT TO FURTHER ACTION AS REQUIRED BY SECTION 59-2-919 OF THE UTAH CODE.

AN ORDINANCE ADOPTING A TAX LEVY PURSUANT TO SECTION 10-5-112 OF THE UTAH CODE ON REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF DUTCH JOHN, UTAH MADE TAXABLE BY LAW FOR FISCAL YEAR 2025-2026 SUBJECT TO FURTHER ACTION AS REQUIRED BY SECTION 59-2-919 OF THE UTAH CODE.

PREAMBLE

Section 10-5-112 of the Utah Code states that “. . . not later than June 22 of each year, or September 1 in case of a property tax increase. . .the council shall by ordinance or resolution set the real and personal property tax levy for town purposes.” On June 11, 2025, following a public hearing on the tentative budget, the Town Council of the Town of Dutch John (Town Council) adopted a tentative final budget so expenditures and encumbrances can be incurred from budget appropriations beginning July 1, 2025. Inasmuch as the Town has not previously levied a property tax, the tentative final budget included additional budgeted revenues from property taxes of \$100,000. The increase in budgeted revenues from property taxes requires further action under section 59-2-919 of the Utah Code including a duly noticed truth-in-taxation hearing.

The increased budgeted property tax revenue of \$100,000 is needed to fund the costs of necessary police, fire and EMS personnel including police officers and firefighters, police cars and fire trucks, police, fire and EMS equipment and other operating and administrative expenditures.

The Town Council wants to set a tax levy for fiscal year 2025-2026 on real and personal property in the Town of Dutch John, Utah (Town) made taxable by law in fiscal year 2025-2026 understanding that further action is required under section 59-2-919 of the Utah Code including a truth-in-taxation hearing on August 13, 2025, or such other date as determined by the Daggett County Auditor. It is the intent of the Town to comply with sections 10-5-112 and 59-2-919 of the Utah Code but reserve in itself the power to amend the tax levy to guarantee, after final appraisal values have been determined, that the tax levy does not exceed the amount required for the Town’s governmental operations and taxing authority granted by law.

With the tax levy adopted by the Town Council, Daggett County (County) should, to avoid double taxation, reduce its property tax levy on real and personal property of Town residents and businesses equal to the revenue the County budgeted to fund police, fire and EMS services it will no longer provide to the Town.

NOW THEREFORE, be it ordained by the Town Council of the Town of Dutch John:

SECTION 1. PURPOSE. The purpose of this ordinance is to adopt a tax levy for fiscal year 2025-2026 on real and personal property in the Town made taxable by law in fiscal year 2025-2026 subject to further action under section 59-2-919 of the Utah Code.

SECTION 2. TAX LEVY FOR FISCAL YEAR 2025-2026 SUBJECT TO FURTHER ACTION. The Town Council hereby adopts a tax levy of 0.002239 on each dollar of taxable valuation on real and personal property within the Town of Dutch John, Utah made taxable by law for fiscal year 2025-2026. The tax levy of 0.002239 shall be credited as revenue in the general fund generating \$100,000 of ongoing revenue for fiscal year 2025-2026. The increase in budgeted revenues from property taxes requires further action under section 59-2-919 of the Utah Code including holding a duly noticed truth-in-taxation hearing on August 13, 2025, or such other date as determined by the Daggett County Auditor.

SECTION 3. CERTIFIED TO AUDITOR. The tax levy determined herein shall be certified by the Town Recorder to the Daggett County Auditor as required by section 10-5-112 of the Utah Code.

SECTION 4. RESERVE POWER TO AMEND. The Town Council expressly reserves the power and right to amend the tax levy made herein as it may deem just, proper and appropriate under Utah law.


SECTION 5. EFFECTIVE DATE. This Ordinance shall be deemed effective on July 1, 2025.

Passed by the Town Council of the Town of Dutch John, this 11th day of June 2025.

Town Council of the Town of Dutch John


Lester V. Johns, Mayor

ATTEST:


Amy McDonald, Town Recorder

Seal

