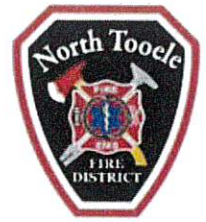


North Tooele Fire District 435-882-6730 – Office
179 Country Club (435) 882-8778 - Fax
Stansbury Park, UT 84074 Fire Chief – Kevin Nunn
admin@ntfd.us Deputy Chief – Jason Brown



To: Board of Trustees
From: Fire Chief/Deputy Fire Chief
Re: 2026 Certified Tax Rate

In the Tooele County Assessor's Office, in 2023, all Centrally Assessed Properties were double-counted such that the total assessed property values in our District increased. This inflated number was used in the state-calculated Certified Rate which drove our CTR down.

After the double-counted assessments were removed, our total assessed property value (as a whole) was reduced. When the total property value falls, the CTR will increase to obtain a revenue-neutral state. To compensate for the County's double counting of Centrally-Assessed Properties, the State of Utah allowed NTFD to exceed the maximum rate of .0008 for a period of 3 years (see attached information).

2023 CTR - .000591
2024 CTR - .000859
2025 CTR - .000871
2026 CTR - .000906

As the Board of Trustees, you elected to spread the deficit over 3 years. Unfortunately, in 2027, it is expected that we will return to a .0008 and that will negatively affect our budget. We are currently working on the budgetary impacts and will deliver that information to you as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Nunn", with a date "6/20/24" written below it.

Kevin Nunn, Fire Chief

Jason Brown, Deputy Fire Chief

A handwritten signature in black ink, appearing to read "Jason Brown".



Board of Trustees

Rick Pollock – Board Chair * Scott Bissegger – Board Member
Mark Herrera – Vice Chair * Kurt Stephenson – Board Member
Steve Manzione – Treasurer * Daniel Boone – Alternate

From: [Cassandra Ray](#)
To: [Board Members](#); [Kevin Nunn](#); [Jason Brown](#); [Kaylee Moya](#)
Subject: FW: Tax Rates and Centrally Assessed Properties
Date: Monday, April 8, 2024 11:25:53 AM

Board,

Please see the emails below from Alison McCoy – Tooele County Auditor.

They would like a response from us by April 19th – otherwise they will choose for us.

I will admit that I am not that familiar with Centrally Assessed Property taxes. Please reach out to one of the contacts that she has listed at the bottom of her email and be prepared to discuss this and make a decision at the next board meeting on April 17th.

Thanks,

Cassandra Ray

Administrative Chief

North Tooele Fire District

435-882-6730 office

435-241-0710 cell

From: Alison McCoy <alison.mccoy@tooeleco.gov>

Sent: Friday, April 5, 2024 9:03 AM

To: Ingrid Swenson <i.swenson@stansburypark.org>; Bill Hogan <bbhogan52@gmail.com>; Ryan Zumwalt <Ryan.Zumwalt@live.com>; Jeffrey Hammer <jeffreyhammer1988@gmail.com>; kfrayer@lpid.us; Marilyn Mann <spid@digis.net>; Kelly Russell <kylekelly_russell@yahoo.com>; Sherrie Broadbent <sbroadbent@grantsvilleut.gov>; Scott Bradshaw <tooelevalleymad@gmail.com>; Nicole Hillman <vernontownclerk@gmail.com>; Shannon Wimmer <ShannonW@TooeleCity.org>; Cassandra Ray <admin@ntfd.us>; Patty Rowe <townofrv@gmail.com>; treasurer@stockton.org; dennis.sweat58@gmail.com; lreynolds@tooeleschools.org; Sasha Palafox <sasha@wendoverut.us>

Cc: Jared Hamner <jared.hamner@tooeleco.gov>; Scott Wardle <scott.wardle@tooeleco.gov>; Kendall Thomas <kendall.thomas@tooeleco.gov>; Tye Hoffmann <tye.hoffmann@tooeleco.org>; Erik Stromberg <erik.stromberg@tooeleco.org>; Joy Peters <joy.peters@tooeleco.gov>; Michael Jensen <michael.jensen@tooeleco.gov>; Jerry Houghton <jerry.houghton@tooeleco.gov>; Tracy Shaw <Tracy.Shaw@tooeleco.gov>; Scott Broadhead <scott.broadhead@tooeleco.gov>; Paul Wimmer <paul.wimmer@tooeleco.gov>; Andy Welch <andy.welch@tooeleco.gov>; Brittany Lopez <brittany.lopez@tooeleco.gov>; Nathan Harris <nathan.harris@tooeleco.gov>; Cari Mausling <cari.mausling@tooeleco.gov>; Marie Martinez <marie.martinez@tooeleco.gov>; Aspen Wimmer <aspen.wimmer@tooeleco.gov>

Subject: RE: Tax Rates and Centrally Assessed Properties

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Everyone,

As a further clarification to my emails from yesterday, I want to confirm that the decision regarding the one- or three-year revenue disbursement does not require a formal public decision by your legislative bodies, because according to the code, the final approval rests with the County Council. However, we do feel strongly that it is important to offer the entities a choice, so we encourage you to manage this decision in the manner that aligns best with your own established processes and procedures.

Thank You,



ALISON MCCOY
COUNTY AUDITOR

47 S. Main St. #204
Tooele, UT 84074
www.tooeleco.gov
435-843-3310
alison.mccoy@tooeleco.gov
We are happy to announce our new .gov domain.
Please update all contact information accordingly.

From: Alison McCoy

Sent: Thursday, April 4, 2024 12:27 PM

To: Ingrid Swenson <i.swenson@stansburypark.org>; Bill Hogan <bbhogan52@gmail.com>; Ryan Zumwalt <Ryan.Zumwalt@live.com>; Jeffrey Hammer <jeffreyhammer1988@gmail.com>; kfryer@lpid.us; Marilyn Mann <spid@digis.net>; Kelly Russell <kylekelly_russell@yahoo.com>; Sherrie Broadbent <sbroadbent@grantsvilleut.gov>; Scott Bradshaw <tooelevalleymad@gmail.com>; Nicole Hillman <vernontownclerk@gmail.com>; Shannon Wimmer <ShannonW@TooeleCity.org>; Cassandra Ray <admin@ntfd.us>; Patty Rowe <townofrv@gmail.com>; treasurer@stockton.org; dennis.sweat58@gmail.com; lreynolds@tooeleschools.org

Cc: Jared Hamner <jared.hamner@tooeleco.gov>; Scott Wardle <scott.wardle@tooeleco.gov>; Kendall Thomas <kendall.thomas@tooeleco.gov>; Tye Hoffmann <tye.hoffmann@tooeleco.org>; Erik Stromberg <erik.stromberg@tooeleco.org>; Joy Peters <joy.peters@tooeleco.gov>; Michael Jensen <michael.jensen@tooeleco.gov>; Jerry Houghton <jerry.houghton@tooeleco.gov>; Tracy Shaw <Tracy.Shaw@tooeleco.gov>; Scott Broadhead <scott.broadhead@tooeleco.gov>; Paul Wimmer <paul.wimmer@tooeleco.gov>; Andy Welch <andy.welch@tooeleco.gov>; Brittany Lopez <brittany.lopez@tooeleco.gov>; Nathan Harris <nathan.harris@tooeleco.gov>; Cari Mausling <cari.mausling@tooeleco.gov>; Marie Martinez <marie.martinez@tooeleco.gov>; Aspen Wimmer <aspen.wimmer@tooeleco.gov>

Subject: Tax Rates and Centrally Assessed Properties

Fellow Tooele County Entities,

We want to bring to your attention an important development regarding centrally assessed properties within our County. Centrally assessed properties, including parcels such as mines, utilities, airlines, and railroad properties that operate as a unit, have undergone a thorough examination and were found to be counted twice in 2023 which resulted in inflated assessment reporting to the state. No actual property values were impacted by this report.

In Utah, when property values increase, tax rates typically decrease to maintain revenue neutrality. Due to the results of our centrally assessed review, additional revenue for some Tooele County taxing entities will be available beginning with tax rates that are set in 2024. Impacted taxing entities will have the option to collect this revenue over either a one or three-year period. Your choice and flexibility in this decision is designed to ensure that the impact of this revenue is managed in a way that best suits the financial needs and priorities of your individual entity and your constituents. It's important to acknowledge that revenue at this adjusted rate would have been fully collected in 2023 if the properties were only counted once. Therefore, while taxpayers will see an increase in 2024, because rates are currently artificially low, this adjustment is aimed at rectifying the situation and properly aligning your revenues. Furthermore, because Utah Code 59-2-924.1 applies in this situation, the Truth in Taxation requirement will not be required for this rate adjustment. This means there will be no statutory requirement for public hearings and notices typically associated with tax rate adjustments.

Transparent communication and prudent financial management are paramount in situations like these. We encourage all taxing entities to carefully consider their options and communicate their one- or three-year distribution preferences to Alison McCoy in the Tooele County Auditor's Office **no later than April 19, 2024**. Entities who do not make a distribution selection by April 19, 2024, will have their election chosen automatically based on the best judgment of the Tooele County Council.

You will be receiving another email shortly that will provide information regarding the new rate and revenue specific to your entity. We hope this will help to facilitate informed decision-making and ensure transparency.

We want to thank you for your patience and understanding and look forward to assisting you through this process. If you have any questions, please feel free to reach out to any of the individuals listed below.

Office	Contact	Phone	Email
Tooele County Assessor	Joy Peters	435-843-3104	Joy.peters@tooeleco.gov
Tooele County Auditor	Alison McCoy	435-843-3310	alison.mccoy@tooeleco.gov
Tooele County			

Treasurer	Mike Jensen	435-843-3191	michael.jensen@tooeleco.gov
Tooele County Recorder	Jerry Houghton	435-843-3176	jerry.houghton@tooeleco.gov
Utah State Tax Commission	Matt Hurst	385-377-9408	matthewhurst@utah.gov

All the best,



ALISON MCCOY
COUNTY AUDITOR

47 S. Main St. #204
Tooele, UT 84074
www.tooeleco.gov
435-843-3310
alison.mccoy@tooeleco.gov

We are happy to announce our new .gov domain.
Please update all contact information accordingly.

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