Board of Education
2500 South State Street
Salt Lake City, Utah 84115-3110

385-646-4523
FAX 385-646-4207
www.graniteschools.org

Board of Education, Tax Hearing AMENDED AGENDA - FINAL

Tuesday, August 18, 2026 6:00 PM
Board Room

A regular meeting of the Board of Education of Granite School District. The Board may vote to meet in a closed executive session for any of the purposes set forth in Section 52-4-205 of Utah's Open and Public Meetings Act.

1. **WELCOME** President McDermott
2. **TRUTH IN TAXATION HEARING** **2**
   - 2.A. Truth in Taxation Presentation Todd Hauber 3
     - 2.A.1. The Granite School District Budget Officer intends to state in the public meeting that the interim budget includes a proposed tax increase that exceeds the certified tax rate per 59-2-919(4)(a)(ii).
     - 2.A.2. The approximate amount of tax increase is $21,115,465.
     - 2.A.3. The purpose of the tax increase is to fund various operational and capital priorities — see the published Property Tax Impact Schedule for further details.
     - 2.A.4. The approximate percentage of tax increase will be 10.26% higher than the certified tax rate.
     - 2.A.5. Property Tax Impact Schedule 34
   - 2.B. Public Comment 36
3. **ACTION ITEMS**
   - 3.A. Adoption of the 2026-2027 Budget.
   - 3.B. Set the Certified Tax Rate
4. **ADJOURN**

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Complete texts of agenda are available at www.graniteschools.org.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Stacy Bushell at 385-646-4523 (alternate TDD number 801-298-9484) at least three working days prior to the meeting.

Members of the Board of Education may participate electronically.

NOTICE OF PROPOSED TAX INCREASE
GRANITE SCHOOL DISTRICT

The GRANITE SCHOOL DISTRICT is proposing to increase its property tax revenue.

The GRANITE SCHOOL DISTRICT tax on a $579,000 residence would increase from $1,152.47 to $1,277.62, which is $125.15 per year.

The GRANITE SCHOOL DISTRICT tax on a $579,000 business would increase from $2,095.40 to $2,322.95, which is $227.55 per year.

If the proposed budget is approved, GRANITE SCHOOL DISTRICT would receive an additional $21,115,465 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, GRANITE SCHOOL DISTRICT would increase its property tax budgeted revenue by 10.26% above last year's property tax budgeted revenue excluding eligible new growth.

The GRANITE SCHOOL DISTRICT invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/18/2026 6:00 PM

Location: Granite Education Center Auditorium A (GSD Board Room)
2500 S State Street
Salt Lake City

To obtain more information regarding the tax increase, citizens may contact the GRANITE SCHOOL DISTRICT at 385-646-4700 or visit https://www.graniteschools.org Instructions for virtual participation in the public hearing will be available at https://www.graniteschools.org no later than 24 hours before the public hearing is scheduled to begin.

Granite School District
Truth-In-Taxation Hearing

August 18th, 2026



Agenda

1. Truth-In-Taxation Hearing
2. Property Tax Impact Schedule
3. Salt Lake County Notice of Proposed Tax Increases
4. 26-27 Budget Highlights & Priorities
5. 26-27 Property Tax Rates
6. Property Tax Notices
7. Property Value Appeals and Statutory Tax Relief
8. Recommended Board Motions

2026-27 Truth-In-Taxation Hearing

- The purpose of the truth-in-taxation hearing tonight is to discuss the property tax rates and increases above the certified tax rate for Granite School District in 2026-27 and give those who live within the District's boundaries an opportunity to be heard.
- In compliance with applicable state statute, we have done the following:
  - Advertised this hearing for over two weeks on www.utahlegals.com, www.graniteschools.org, and the State Public Notice Website
  - Posted physical notices regarding the hearing in each municipality in the District and here at the District Office for the past two weeks
  - Made virtual viewing and participation options for the hearing available

2026-27 Truth-In-Taxation Hearing

- The Granite School District Budget Officer intends to state in the public meeting that the interim budget includes a proposed tax increase that exceeds the certified tax rate per 59-2-919(4)(a)(ii).
- The approximate amount of tax increase is $21,115,465.
- The purpose of the tax increase is to fund various operational and capital priorities as presented in the published Property Tax Impact Schedule.
- The approximate percentage of tax increase will be 10.26% higher than the certified tax rate

2026-27 Truth-In-Taxation Hearing

Property Tax Impact Schedule 2026-27

(Revised June 17, 2026)

Included with the 2026-27 fiscal year budget is an adjustment to Granite School District's property tax rate. If adopted, this rate will impact 2026 calendar year property tax rates.

Revenue Generated

The additional revenue budgeted to be generated by the increased tax rate is $21,115,465. This represents an overall increase of approximately 10.29% in property tax revenues of the District as compared to final 2025-26 budgeted property tax revenues.

Percentage Above the Certified Rate

Each year, the Salt Lake County Auditor and the Utah State Tax Commission calculate a property tax rate intended to provide the District with the same amount of property tax revenue as the previous year plus any new growth (for new properties in the District's boundaries). This rate is referred to as the certified tax rate. The rate proposed for the capital, voted, and board local levies of the District is estimated to be 10.86% higher than the certified tax rate for 2026-27.

Impact on Average Primary Residence

The average impact for a homeowner within Granite School District's boundaries is $125.07 per year, or $10.42 per month (an increase of 10.86%). This calculation is made considering a 45% exemption from market value for a primary residence owner. For this calculation, a home with a market value of $578,600 was used.

Impact on Average Commercial Property

The average impact for a $578,600 commercial property within Granite School District's boundaries would be $227.39 per year, or $18.95 per month (an increase of 10.86%).

Functional Areas of the District Impacted

The proposed increase will provide funding for student instruction, instructional staff support, school administration, operation and maintenance of facilities, and facilities acquisition and construction.

Specific Operational and Capital Impact

The following table outlines the specific areas of the District where the increased property tax funding will impact schools and students:

Description	Property Tax Levy	Amount
Grades K-2 class size reduction	Board Local (Operations)	4,041,703
English language learner software	Board Local (Operations)	750,000
Behavior supports in the classroom	Board Local (Operations)	285,000
Gang prevention program	Board Local (Operations)	493,841
Elementary teacher prep time	Board Local (Operations)	1,408,579
Instructional coaches	Board Local (Operations)	4,484,000
School administrator support	Board Local (Operations)	1,105,000
School guardians in elementaries	Board Local (Operations)	1,598,977
Custodial supports	Board Local (Operations)	447,165
Charter school levy recovery	Board Local (Operations)	1,020,850
Deferred building maintenance	Capital Local	967,121
School rebuilds and remodels	Capital Local	4,513,229
	Total:	**21,115,465**

Many of the above items were included in the originally proposed 2025-26 budget. Because the District's proposed tax rate for 2025-26 was not approved by the Utah State Tax Commission (i.e. there was no tax increase enacted), the District funded these priorities with one-time sources in 2025-26 and is seeking ongoing revenue to cover the costs in 2026-27 and future fiscal years.

Budget Available Online

The District's approved interim budget is available online at www.graniteschools.org. The online budget document contains additional details about the proposed budget items listed above.

2026-27 Truth-In-Taxation Hearing

SALT LAKE COUNTY NOTICE OF PROPOSED TAX INCREASES

The following taxing entities are proposing to increase property tax revenues within SALT LAKE COUNTY.
Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial properties.
Concerned citizens are invited to attend the public hearings on their tax increases.

FOR FURTHER INFORMATION, CONTACT THE INDIVIDUAL ENTITIES AT THE PHONE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Value	If approved, tax will increase	From:	To:	Additional Tax Revenue Generated Each Year if Proposed Tax Increase is Approved	% Increase if Proposed Tax Increase is Approved	Public Hearing Information		
							Date/Time	Location	Phone #
Town of Alta	$ 1,785,000	Residential	$ 784.42	$ 961.13	$ 92,820	22.56%	August 11, 2026 6:00 PM	10351 E Hwy 210 Alta	801-742-6011
		Commercial	$ 1,426.22	$ 1,747.52					
Canyons School District	$ 770,000	Residential	$ 1,254.41	$ 1,326.83	$ 6,871,000	5.51%	August 4, 2026 6:00 PM	9361 S 300 E Sandy	801-826-5040
		Commercial	$ 2,280.74	$ 2,412.41					
Central Utah Water Conservancy	$ 658,000	Residential	$ 142.59	$ 144.76	$ 1,237,921	1.78%	August 25, 2026 6:00 PM	1426 E 750 N Orem	801-226-7100
		Commercial	$ 259.25	$ 263.20					
Cottonwood Heights City	$ 850,000	Residential	$ 592.79	$ 841.97	$ 3,500,000	42.02%	August 11, 2026 6:00 PM	2277 Bengal Blvd Cottonwood Heights	801-944-7000
		Commercial	$ 1,077.80	$ 1,530.85					
City of Draper	$ 941,000	Residential	$ 466.83	$ 583.80	$ 2,455,712	25.12%	August 12, 2026 6:00 PM	1020 E Pioneer Rd Draper	801-576-6318
		Commercial	$ 848.78	$ 1,061.45					
Granite School District	$ 579,000	Residential	$ 1,152.47	$ 1,277.62	$ 21,115,465	10.26%	August 18, 2026 6:00 PM	2500 S State Street Salt Lake City	385-646-4700
		Commercial	$ 2,095.40	$ 2,322.95					
Herriman City Fire Service Area	$ 652,000	Residential	$ 478.37	$ 489.13	$ 205,560	2.23%	August 12, 2026 7:00 PM	5355 W Herriman Main St Herriman	801-758-7686
		Commercial	$ 869.77	$ 889.33					
Herriman City Safety Enforcement Area	$ 652,000	Residential	$ 510.29	$ 534.67	$ 512,970	4.76%	August 12, 2026 6:00 PM	5355 W Herriman Main St Herriman	801-758-7686
		Commercial	$ 927.80	$ 972.13					
Midvale City - Public Safety	$ 503,000	Residential	$ 68.06	$ 73.59	$ 78,814	8.04%	August 11, 2026 6:00 PM	7505 S Holden Street Midvale	801-567-7206
		Commercial	$ 123.74	$ 133.80					
Murray City	$ 614,000	Residential	$ 462.65	$ 488.99	$ 714,297	5.66%	August 11, 2026 6:30 PM	10 E 4800 S Murray	801-264-2513
		Commercial	$ 841.18	$ 889.07					
Salt Lake City	$ 703,000	Residential	$ 1,090.74	$ 1,193.20	$ 13,793,967	8.93%	August 11, 2026 7:00 PM	451 S State Street Salt Lake City	801-535-7600
		Commercial	$ 1,983.16	$ 2,169.46					
South Salt Lake City	$ 470,000	Residential	$ 644.44	$ 727.94	$ 1,839,537	12.99%	August 11, 2026 7:00 PM	220 East Morris Ave South Salt Lake City	801-483-6019
		Commercial	$ 1,171.71	$ 1,323.52					
Taylorsville City	$ 498,000	Residential	$ 224.32	$ 235.55	$ 234,800	5.02%	August 12, 2026 6:30 PM	2600 W Taylorsville Blvd Taylorsville	801-963-5400
		Commercial	$ 407.86	$ 428.28					
West Jordan City	$ 562,000	Residential	$ 395.96	$ 404.61	$ 500,418	2.21%	August 11, 2026 6:00 PM	8000 S Redwood Rd West Jordan	801-569-5000
		Commercial	$ 719.92	$ 735.66					
West Jordan Fairway Estates Special Service District	$ 537,000	Residential	$ 238.94	$ 262.57	$ 1,209	9.88%	August 11, 2026 7:15 PM	8000 S Redwood Rd West Jordan	801-569-5000
		Commercial	$ 434.43	$ 477.39					
West Valley City	$ 456,000	Residential	$ 643.05	$ 675.66	$ 1,949,129	4.91%	August 11, 2026 6:30 PM	3600 Constitution Blvd West Valley City	801-963-3235
		Commercial	$ 1,169.18	$ 1,228.46					

The Additional Ad Valorem Tax Revenue and Percentage increases shown above represent increases over last year's property budgeted tax revenue, excluding eligible new growth.

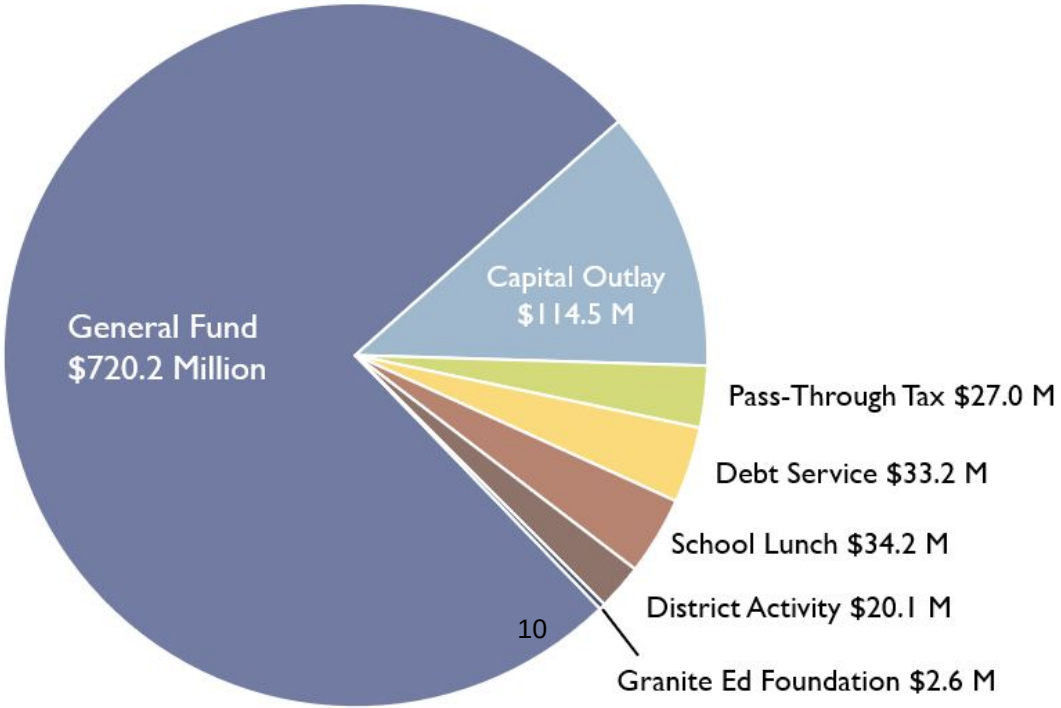
This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability.
For specific property tax liability information, the taxpayer should review the taxpayer's Notice of Property Valuation and Tax Changes.

2026-27 Budget Process

- The same basic process is followed to establish a budget for each fund:
  - Estimate available revenues and other resources
  - Estimate expenditures
    - Receive and compile input from district departments, schools, and leadership through the annual "Planned Spending" process
    - Each district department was required to create a 5% reduction plan, with certain elements of those plans ultimately implemented into the budget. Any requests for new resources or programs require justification and must fit in the District's strategic plan
  - Balance the budget (ensure planned expenditures do not exceed available resources)

FY27 Budget Summary - All Funds

Total Expenditures: $951.8 Million



FY27 Budget Summary - All Funds

	General Fund	District Activity	Pass-Through Taxes Fund	Granite Education Foundation	Capital Outlay	Debt Service	School Lunch	Budget 2026-27
Revenues:								
Property Tax & Fee-in-Lieu	$ 214,870,236	$ -	$ 27,000,000	$ -	$ 88,073,619	$ 34,652,842	$ -	$ 364,596,697
Interest on Investments	12,500,000	-	-	315,000	3,250,000	250,000	442,923	16,757,923
State Sources	437,104,305	-	-	-	2,963,665	-	4,665,816	444,733,786
Federal Sources	42,015,089	-	-	-	-	-	21,284,500	63,299,589
Miscellaneous	13,748,419	13,431,464	-	1,747,325	472,863	-	3,271,767	32,671,838
Total Revenues	720,238,049	13,431,464	27,000,000	2,062,325	94,760,147	34,902,842	29,665,006	922,059,833

	General Fund	District Activity	Pass-Through Taxes Fund	Granite Education Foundation	Capital Outlay	Debt Service	School Lunch	Budget 2026-27
Expenditures:								
100 - Salaries	441,927,997	1,610,429	-	572,356	75,000	-	12,020,674	456,206,456
200 - Benefits	198,228,187	349,480	-	241,448	6,113	-	4,384,928	203,210,156
300 - Purchased Professional Services	11,714,154	3,003,385	-	45,061	5,848,950	-	420,220	21,031,770
400 - Purchased Property Services	8,535,457	527,800	-	9,000	92,296,769	-	256,500	101,625,526
500 - Other Purchased Services	3,210,171	5,943,434	-	129,550	-	-	48,050	9,331,205
600 - Supplies	56,309,603	7,838,845	-	778,193	10,173,475	-	13,623,399	88,723,515
700 - Property	88,000	106,575	-	8,471	5,629,626	-	150,000	5,982,672
800 - Debt Service & Miscellaneous	224,627	675,990	27,000,000	795,000	441,935	33,226,706	3,296,679	65,660,937
Total Expenditures	720,238,196	20,055,938	27,000,000	2,579,079	114,471,868	33,226,706	34,200,450	951,772,237
Excess (Deficiency) of Revenues Over Expenditures	(147)	(6,624,474)	-	(516,754)	(19,711,721)	1,676,136	(4,535,444)	(29,712,404)

FY27 State Funding

Granite School District

The General Fund

Revenues

	Actual 2022-23	*Actual 2023-24*	*Actual 2024-25*	*Final Budget 2025-26*	*Budget 2026-27*
State Sources:					
3010 - Regular School Programs K-12	148,008,689	171,594,637	175,175,003	173,489,975	173,054,523
3020 - Professional Staff	22,173,982	23,182,671	24,470,565	-	-
3100 - Restricted Basic School Programs	81,404,644	86,227,548	92,741,509	94,628,216	102,871,412
3200 - Related to Basic Programs	13,967,403	14,417,707	14,610,767	30,620,416	30,653,401
3300 - Focused Populations	16,815,345	11,384,045	10,292,330	10,050,075	12,920,074
3400 - Educator Supports	22,203,024	40,416,832	40,858,849	54,926,796	51,683,009
3500 - Statewide Initiatives	27,033,176	29,407,530	35,701,679	36,212,268	41,933,948
3600 - Local Guarantee Programs	26,492,800	29,959,046	20,558,367	20,558,367	18,210,855
3800 - Non-MSP	1,461,393	2,869,324	4,495,427	5,701,000	2,709,482
3990 - Non-USBE	320,153	3,052,572	2,273,044	2,058,313	3,067,601
Total State Sources	359,880,609	412,511,912	421,177,540	428,245,426	437,104,305

FY27 State Funding

FY27 Net New State Revenue		
Total State Funding	**$**	**8,858,879**
Less Unfunded Mandates:		
School Fees		(1,800,000)
Family Leave		(250,000)
Net State Funding	**$**	**6,808,879**
Health Insurance		(3,879,397)
COLA and Stipend		(2,793,218)
Remaining State Funding	**$**	**136,264**

FY27 Budget Reductions

Department	Program	Ongoing	One-time	FTE
Business Office	Operational Reductions	(351,203)		- .0
Information Technology	Operational Reductions	(1,267,187)		(1.000)
School Leadership	Operational Reductions	(39,587)		- .0
Support Services	Operational Reductions	(202,430)		(0.750)
Teaching & Learning	Operational Reductions	(1,419,791)		(5.000)
Compensation	Turnover Savings	(1,659,285)		- .0
	Sub Total	(4,939,483)	-	(6.750)

FY27 Budget Priorities

- Priorities Included in 2026-27 Budget
  - Step and lane advancements for educators and other District employees
  - Cost-of-living adjustments for each District employee, estimated at 0.5% for each employee group
  - Postpartum and parental leave options for employees (legislative expansion)
  - Behavior supports in schools (additional Paras)
  - One-time funding to reduce impact of Medicaid changes to Special Education funding

FY26 Operational Budget Priorities

- Strategic Plan Priorities Included in 2025-26 Budget
  - Academic
    - Grades K-2 Class Size Adjustments (lowering the formula ratio from 27.25 to 24.00)
    - Software for English Learners (lost state grant)
  - Social Skills & Dispositions
    - Behavioral Supports
    - Gang Prevention Program (lost state Gang Prevention funding)
  - Talent Development
    - Support for elementary teachers to allow for additional professional learning community (PLC) and preparation time
    - Instructional coach support at each school

FY26 Operational Budget Priorities

- Other Priorities Included in 2025-26 Budget (Continued)
  - Operations
    - Brockbank Jr reopening
    - Additional administrative supports in schools (at least 0.5 FTE at each elementary)
    - School safety requirements per HB84, including school guardians (school guardians required but unfunded by state)
    - School fee replacement (general and core-class fees are discontinued)
    - Custodial support in newly opened schools (6 FTE)
  - Competitive Compensation / Employees
    - Employee step & lane advancement
    - 1.75% COLA for all employee groups
    - Professional staff funding loss (due to state formula change)
    - Parental & postpartum leave (unfunded by state)

HB2 Impacts - Multi-Year Outlook

- Voted and Board Leeway State Guarantee
  - Projection in Spring 2025:

Voted and Board Guarantee Phase Out			
FY26	FY27	FY28	FY29
$20,726,579	$14,034,056	$7,538,372	$1,042,688

  - Current Projection (higher guarantee rate):

Voted and Board Guarantee Phase Out			
FY26	FY27	FY28	FY29
$20,558,367	$17,554,224	$11,014,758	$4,475,292

FY26 Budget Status

Non-Capital Funds

Impact $14.5 million

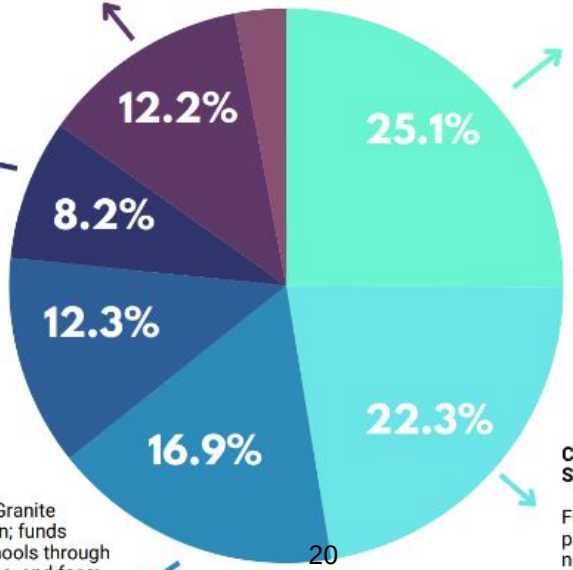
Operational		
Area	**Target**	**YTD***
Hiring freeze for all non-classroom positions	325,000	TBD
Excess Reserves - GSD Early Retirment Program	8,500,000	8,500,000
Restrict non-student travel	270,000	100,000
Delay/eliminate full implementation of Instructional Coach Program	1,000,000	1,500,000
Reduce IT Initiatives Setaside	2,000,000	2,000,000
Delay ERP replacement	3,000,000	995,000
Across-the-board budget slowdown	Manage	TBD
FY26 Year-end Budget Surplus	-	2,000,000
Totals	15,095,000	15,095,000

***Contains projections based on current spend**

Reserves

As of June 30, 2025, GSD had a total of approximately **$309 million** saved.

The pie chart below shows a breakdown of these funds.



New Law Implementation

Funds set aside to pay for costs associated with new laws, including school safety requirements and school fee changes.

Other

Available to meet other unanticipated future needs.

Employee Benefits

Funds required to maintain the District's self-funded health insurance and provide a sustainable benefits package for employees.

Planned Projects

Funds set aside for planned future projects, such as a second employee wellness center or technology upgrades.

Rainy Day Fund

Funds set aside for emergencies, at the level permitted by Utah law.

Special Purpose

Funds raised by the Granite Education Foundation; funds collected by GSD schools through fundraising, donations, and fees; funds restricted to providing meals at schools; and inventory and prepaid items that will be expensed in the next period.

Capital Projects and Debt Service

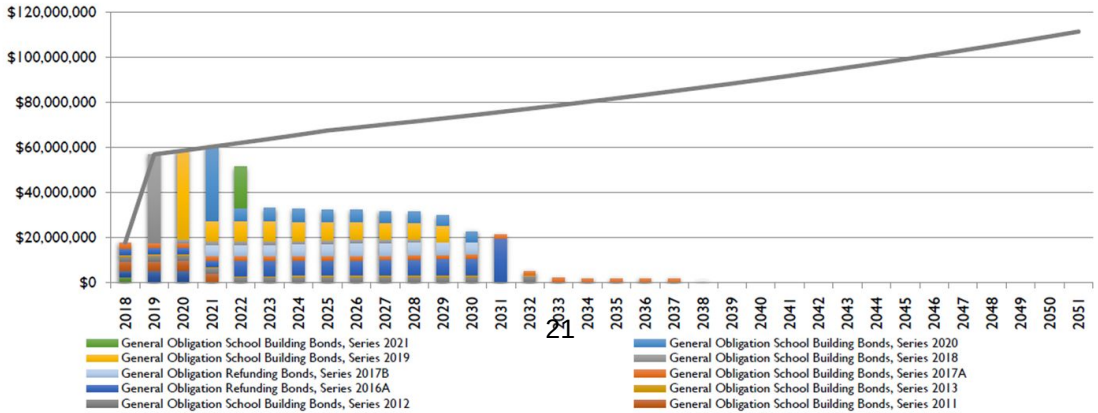
Funds legally restricted to pay for capital projects (like new building construction and upgrades/renovations to existing buildings) and district bond payments.

Pay-As-You-Go Capital Model

LYRB

Financial Model

- Tax rate increase to 0.000623 to 0.001957
- Issue four series of bonds totaling $238M then transition to a pay-as-you-go program



Capital Budget Priorities

- School Rebuilds/Remodels (gsdfuture.org)
  - Skyline High - completed summer 2026
  - West Kearns El rebuild - commenced summer 2026
  - Calvin Smith El remodel - scheduled to begin 2027
  - Taylorsville High improvements - select portions begin summer 2026
  - Moss El remodel - scheduled to begin 2028
  - Plymouth El remodel - scheduled to begin 2028
- Other capital projects
  - School building maintenance and repairs
    - Auditorium sound systems, ADA improvements, bleachers, doors & hardware, fencing, HVAC, flooring (including gyms), irrigation, lighting, pavement, plumbing, security systems, stage riggings, etc.

FY27 Proposed Tax Increase

Description	Fund	Amount
Grades K-2 class size reduction	General (Operations)	4,041,704
English learners software	General (Operations)	750,000
Behavior supports in classroom	General (Operations)	285,000
Gang prevention program	General (Operations)	493,841
Elementary teacher prep time	General (Operations)	1,408,579
Instructional coaches	General (Operations)	4,484,000
School administrator support	General (Operations)	1,105,000
School safety - guardians	General (Operations)	1,598,977
Custodial supports	General (Operations)	447,165
Deferred building maintenance	Capital	967,120
School rebuilds and remodels	Capital	2,256,614
2025 Subtotals		**17,838,000**
Charter school levy recovery	General (Operations)	1,020,849
School rebuilds and remodels	Capital	2,256,615
2026 Subtotals		**3,277,464**
Grand Total		**21,115,464**

FY27 Proposed Property Tax Increases

Levy	Rate Increase Above Certified Rate	% Rate Increase	Tax Increase on Avg Home	Total Revenues Generated
Board Local FY26 Recovery - Operations	0.000272	7.48%	86.56	14,614,265.09
Capital Local FY26 Recovery - Deferred Maintenance	0.000018	0.49%	5.73	967,120.48
Capital Local FY26 Recovery - School Rebuilds	0.000042	1.15%	13.37	2,256,614.46
Subtotals	**0.000332**	**9.13%**	**105.66**	**17,838,000.04**
Board Local Charter Levy Recovery	0.000019	0.52%	6.05	1,020,849.40
Capital Local - School Rebuilds FY27 Pay GO	0.000042	1.15%	13.37	2,256,614.46
Debt Service - Rate Reduction	(0.000011)	-0.30%	(3.50)	(591,018.07)
Subtotals	**0.000050**	**1.37%**	**15.92**	**2,686,445.79**
Grand Total	**0.000382**	**10.50%**	**121.58**	**20,524,445.83**

2026 Average Home Value = $578,600 ($13,400 increase or 2.37%)

FY27 Proposed Property Tax Rates

Levy	Rate	Proposed Budget
Basic	0.001351	$ 72,587,765
Voted Local Levy	0.000694	37,287,868
Board Local Levy	0.001759	94,509,163
Charter Levy	0.000158	8,489,169
Capital Local Levy	0.000411	22,082,584
Capital Local Levy (from DS)	0.001148	61,680,796
Debt	0.000612	32,882,096
	0.006133	$ 329,519,441

Property Tax Notices

- Mailed by Salt Lake County Auditor before July 22, 2026
- Salt Lake County Assessor sets the market value of each property
- Other taxing entities also levy taxes - county, city, library, mosquito abatement, special improvement, public safety

Sample Property Tax Notice

2026 Market Value	2026 Proposed Property Tax	Appeal to County Board of Equalization by
$573,200	$3,594.59	09/15/26

NOTICE OF PROPERTY VALUATION

Assessment Type	2026 Market Value	COMPARE 2025 Market Value
FULL MARKET VALUE	$573,200	$565,200
RESIDENT EXEMPTION REDUCTION	<257,940>	<254,340>
TOTAL TAXABLE VALUE	$315,260	$310,860

RIGHT TO APPEAL

If you believe the assessed value of your property is incorrect, you may begin the appeal process by filing an Appeal Form with the County Auditor by 09/15/26. Visit saltlakecounty.gov/property-tax/

For detailed property valuation information visit https://saltlakecounty.gov/assessor

NOTICE OF TAX CHANGES

TAXING ENTITY	2026 IF TAX INCREASE APPROVED		2026 IF NO BUDGET CHANGE		2026 CHANGE IF INCREASE APPROVED		2025		RIGHT TO BE HEARD A public meeting will be held
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax	Date/Time/Place
SALT LAKE COUNTY	0.001261	397.54	0.001111	350.25	$47.29	14%	0.001134	352.52	Hearing was held in Dec
SALT LAKE COUNTY BOND	0.000088	27.74	0.000088	27.74			0.000119	36.99	
SALT LAKE COUNTY LIBRARY	0.000414	130.52	0.000414	130.52			0.000425	132.12	
MULTICOUNTY ASSESS/COLLECT	0.000014	4.41	0.000014	4.41			0.000014	4.35	
COUNTY ASSESS/COLLECT	0.000160	50.44	0.000133	41.93	$8.51	20%	0.000136	42.28	Hearing was held in Dec
GRANITE SCHOOL DISTRICT	0.004012	1,264.82	0.003619	1,140.93	$123.89	11%	0.003705	1,151.74	08/18/26 06:00PM — 2500 S. State Street
STATE BASIC SCHOOL LEVY	0.001351	425.92	0.001351	425.92			0.001379	428.68	
GRANITE SCHOOL BOND	0.000612	192.94	0.000612	192.94			0.000634	197.09	
GRANITE CHARTER SCHOOL	0.000158	49.81	0.000158	49.81			0.000142	44.14	
TAYLORSVILLE CITY	0.000860	271.12	0.000819	258.20	$12.92	5%	0.000820	254.91	08/12/26 06:30PM — 2600 W Taylorsville Blvd
SSLV MOSQUITO ABATEMENT	0.000010	3.15	0.000008	2.52	$0.63	25%	0.000008	2.49	Hearing was held in Dec
JORDAN VALLEY WATER CONSERV	0.000333	104.98	0.000333	104.98			0.000340	105.69	
TAYLORSVILLE-BENNION	0.000073	23.01	0.000073	23.01			0.000073	22.69	
CENTRAL UT WATER CONSERV	0.000400	126.10	0.000394	124.21	$1.89	2%	0.000400	124.34	08/25/26 06:00PM — 1426 E 750 N Bldg 2, Orem
UNIFIED FIRE SERVICE AREA	0.001656	522.07	0.001656	522.07			0.001650	512.92	
TOTAL	0.011402	3,594.59	0.010783	3,399.45			0.010979	3,412.93	

TAXING ENTITY	2026 IF TAX INCREASE APPROVED		2026 IF NO BUDGET CHANGE		2026 CHANGE IF INCREASE APPROVED		2025	
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax
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UNIFIED FIRE SERVICE AREA	0.001656	522.07	0.001656	522.07			0.001650	512.92
TOTAL	0.011402	3,594.59	0.010783	3,399.45			0.010979	3,412.93

Appealing Your Property Value

- If the market value shown on the property valuation notice is higher than what you believe your property is worth, you may appeal to the Board of Equalization
- Appeal form and instructions available at: https://slco.org/property-tax/
- Deadline for appeal is September 15, 2026

Statutory Tax Relief

- Apply through the SL County Treasurer: https://slco.org/treasurer/tax-relief
  - Circuit Breaker* – 66 years old or surviving spouse
  - Indigent* – 65 years old or receiving disability benefits
  - Hardship* – Extreme financial hardship, any age may apply
  - Veteran – Service-connected disability/death or active duty
  - Blind
  - Senior Deferral* – 75 years old, deferral of taxes owed to a later date

***Household income requirements exist, check link above for details**

Recommended Board Motions

- Set the 2026 property tax rate to be 0.006133
- Adopt the 2026-27 budget as published on the District webpage

Time for Public Comment

Recommended Board Motions

- Set the 2026 property tax rate to be 0.006133
- Adopt the 2026-27 budget as published on the District webpage

Property Tax Impact Schedule 2026-27

(Revised June 17, 2026)

Included with the 2026-27 fiscal year budget is an adjustment to Granite School District's property tax rate. If adopted, this rate will impact 2026 calendar year property tax rates.

Revenue Generated

The additional revenue budgeted to be generated by the increased tax rate is $21,115,465. This represents an overall increase of approximately 10.29% in property tax revenues of the District as compared to final 2025-26 budgeted property tax revenues.

Percentage Above the Certified Rate

Each year, the Salt Lake County Auditor and the Utah State Tax Commission calculate a property tax rate intended to provide the District with the same amount of property tax revenue as the previous year plus any new growth (for new properties in the District's boundaries). This rate is referred to as the certified tax rate. The rate proposed for the capital, voted, and board local levies of the District is estimated to be 10.86% higher than the certified tax rate for 2026-27.

Impact on Average Primary Residence

The average impact for a homeowner within Granite School District's boundaries is $125.07 per year, or $10.42 per month (an increase of 10.86%). This calculation is made considering a 45% exemption from market value for a primary residence owner. For this calculation, a home with a market value of $578,600 was used.

Impact on Average Commercial Property

The average impact for a $578,600 commercial property within Granite School District's boundaries would be $227.39 per year, or $18.95 per month (an increase of 10.86%).

Functional Areas of the District Impacted

The proposed increase will provide funding for student instruction, instructional staff support, school administration, operation and maintenance of facilities, and facilities acquisition and construction.

Specific Operational and Capital Impact

The following table outlines the specific areas of the District where the increased property tax funding will impact schools and students:

Description	Property Tax Levy	Amount
Grades K-2 class size reduction	Board Local (Operations)	4,041,703
English language learner software	Board Local (Operations)	750,000
Behavior supports in the classroom	Board Local (Operations)	285,000
Gang prevention program	Board Local (Operations)	493,841
Elementary teacher prep time	Board Local (Operations)	1,408,579
Instructional coaches	Board Local (Operations)	4,484,000
School administrator support	Board Local (Operations)	1,105,000
School guardians in elementaries	Board Local (Operations)	1,598,977
Custodial supports	Board Local (Operations)	447,165
Charter school levy recovery	Board Local (Operations)	1,020,850
Deferred building maintenance	Capital Local	967,121
School rebuilds and remodels	Capital Local	4,513,229
	Total:	**21,115,465**

Many of the above items were included in the originally proposed 2025-26 budget. Because the District's proposed tax rate for 2025-26 was not approved by the Utah State Tax Commission (i.e. there was no tax increase enacted), the District funded these priorities with one-time sources in 2025-26 and is seeking ongoing revenue to cover the costs in 2026-27 and future fiscal years.

Budget Available Online

The District's approved interim budget is available online at www.graniteschools.org. The online budget document contains additional details about the proposed budget items listed above.

From:	Benjamin B Horsley
To:	Stacy Bushell
Cc:	Todd A Hauber; Douglas R Larson; Luke S Allen
Subject:	FW: Public Comment Submission
Date:	Tuesday, August 18, 2026 7:40:01 PM

Let's make sure this is included in the public record.

Benjamin Horsley
Superintendent
Granite School District
(801) 646-4523
mailto:bhorsley@graniteschools.org
www.graniteschools.org

From: Luke S Allen <lsallen@graniteschools.org>
Date: Tuesday, August 18, 2026 at 7:25 PM
To: Benjamin B Horsley <bhorsley@graniteschools.org>; Nicole M Mcdermott <nmmcdermott1@graniteschools.org>
Subject: FW: Public Comment Submission

Their info is below…

Luke Allen
Associate Director, Communications and Community Outreach
Granite School District
lsallen@graniteschools.org
Office: 385-646-4592
Cell: 385-441-7155

From: Luke S Allen <lsallen@graniteschools.org>
Date: Tuesday, August 18, 2026 at 7:20 PM
To: [redacted] Communications <communications@graniteschools.org>
Subject: Re: Public Comment Submission

Hello,

Thank you for signing up for a virtual public comment at tonight's Truth in Taxation Hearing.

Here's a link to join the meeting on zoom: https://graniteschools-

org.zoom.us/j/85307464232?pwd=G7PczLy27gmJnkUJ9bvBxtwfaw8Zgl.1

A few things to keep in mind:

- The meeting will start at 6:00 PM.
- Comments are limited to 2- 3 minutes. The exact time will be announced by the board chair at the meeting.
- You will be unable to unmute yourself until the meeting host sends you a request to unmute at the time of your comment.
- Please monitor your zoom chat. The meeting host may need to communicate with you.

Attached are the general guidelines for public comment.

Sincerely,

Granite School District Communications

Luke Allen
Associate Director, Communications and Community Outreach
Granite School District
lsallen@graniteschools.org
Office: 385-646-4592
Cell: 385-441-7155

From: GSD Do Not Reply <donotreply@gsdwebsites.org>
Date: Tuesday, August 18, 2026 at 7:19 PM
To: Communications <communications@graniteschools.org>
Subject: Public Comment Submission

Board Meeting Public Comment Sign Up:

Name
Balli Bryan
Phone
[redacted]
Email
[redacted]

Address

[redacted]
Salt Lake City, Utah 84109
United States
[redacted]

Date of Board Meeting

08/18/2026

Please select one of the following options:

- Open Comment - I have a comment for the board
- Agenda Comment - I wish to discuss a current agenda item

Open Comment - Briefly describe the topic of your comments.

Thank you for your time:

We have serious concerns over this proposed property tax increase. This increase when combined with spending excesses reflect an administration with zero sense of fiduciary responsibility. As the most glaring example the new skyline high school is beyond palatable. This should have been built for half of what you had been spent. Are we rating high schools now like the private sector rates hotels? Skyline would have made the 5 star ranking.

As lifetime residents in the granite school district and retirees on a fixed income, this these taxes are not sustainable not even for a year or two. We need to make these ridiculous tax increases ballot initiatives. Because this is all that would keep your spending responsible. Because here on the East Bench of Millcreek. All we see is a bloated and free spending administration that needs to look for real jobs.

Get a clue about our and those other on fixed incomes. The right thing for our children is not the five star high schools they attended. It's about there learning an progress in life.

Thank you,

Agenda Comment - Please list the current agenda item and any details you wish to discuss.

Let's be realistic for retired people who are on a fixed income

What is your relationship to Granite? (check all that apply)

- Resident

I would like to comment virtually.

- Check this box if you'd like to comment virtually (Zoom) at the August 18th Truth in Taxation Hearing. Further instructions, including the meeting link, will be emailed to you directly

From: Luke S Allen
To: Stacy Bushell
Subject: FW: Truth in Taxation Hearing Comment
Date: Tuesday, August 18, 2026 7:46:09 PM

I assume Ben forwarded this to you, but here's the other written comment for the record (2 total)

Luke

Luke Allen
Associate Director, Communications and Community Outreach
Granite School District
lsallen@graniteschools.org
Office: 385-646-4592
Cell: 385-441-7155

From: Nathan Gibby [redacted]
Date: Tuesday, August 18, 2026 at 1:58 PM
To: Communications <communications@graniteschools.org>
Subject: Truth in Taxation Hearing Comment

You don't often get email from [redacted] Learn why this is important

Dear Granite School District,

As I am unable to participate in today's Truth in Taxation hearing, I write to submit comments that I request be submitted to the official record.

I am a parent of two students at Skyline High School. While I am very appreciative of the incalculable efforts of the many educators within the district, please *do not* increase our property taxes to further increase funding to the school district. Far too often my kids are coming home from school saying that they watched a movie in class or that they did very little in class for us to simply assume that throwing more money into the district will automatically improve the educational experience of our children. Recognizing that there is much that my children could improve upon while in the classroom, I've heard far too many reports of teachers doing things on their phones during class time, showing unrelated or only slightly related movies, or providing lengthy monologues about whatever fancies the teacher, to support any increase in funding to the district. it is time to first tighten up the ship in the classroom before any property tax increase further contributes to the district's insatiable appetite.

I'm happy to discuss this further if a district representative is so inclined.

Nate Gibby
[redacted]

[redacted]
Millcreek, UT 84109