

NSSD Truth in Taxation Hearing

Tuesday, August 11, 2026 6:00 PM

North Sanpete High School Auditorium, 390 E 700 S, Mount Pleasant, UT 84647

1. **Call to Order**

2. **Public Hearing on Proposed Property Tax Increase**

2.A. Presentation of Proposed Property Tax Increase

2.B. Explanation of Reasons for the Proposed Tax Increase

2.C. Receive Public Comment

2.D. Close Public Hearing

3. **Consideration of Resolution Adopting a Tax Rate Exceeding the Certified Tax Rate**

4. **Consideration and Adoption of the FY27 Final Budget**

5. **Adjournment**

NOTICE OF PROPOSED TAX INCREASE NORTH SANPETE SCHOOL DISTRICT

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

The NORTH SANPETE SCHOOL DISTRICT tax on a \$400,000 residence would increase from \$557.26 to \$644.82, which is \$87.56 per year.

The NORTH SANPETE SCHOOL DISTRICT tax on a \$400,000 business would increase from \$1,013.20 to \$1,172.40, which is \$159.20 per year.

If the proposed budget is approved, NORTH SANPETE SCHOOL DISTRICT would receive an additional \$750,000 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, NORTH SANPETE SCHOOL DISTRICT would increase its property tax budgeted revenue by 15.46% above last year's property tax budgeted revenue excluding eligible new growth.

The NORTH SANPETE 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: 8/11/2026 6:00 PM

Location: North Sanpete High School Auditorium
390 E 700 S
Mt. Pleasant

To obtain more information regarding the tax increase, citizens may contact the NORTH SANPETE SCHOOL DISTRICT at 435-462-2485 or visit www.nsanpete.org Instructions for virtual participation in the public hearing will be available at www.nsanpete.org no later than 24 hours before the public hearing is scheduled to begin.

SANPETE COUNTY NOTICE OF PROPOSED TAX INCREASE

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

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

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase			Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information		
		From:	To:				Date/Time	Location	Phone:
NORTH SANPETE SCHOOL DISTRICT	\$400,000	Residential:	\$557.26	\$644.82	\$750,000	15.46%	Aug 11,2026 6:00 PM	390 E 700 S Mt. Pleasant	435-462-2485
		Commercial:	\$1,013.20	\$1,172.40					
EPHRAIM CITY	\$415,000	Residential:	\$221.40	\$244.91	\$45,022	10.58%	Aug 19,2026 7:00	5 S Main St Ephraim	435-283-4631
		Commercial:	\$402.55	\$445.30					

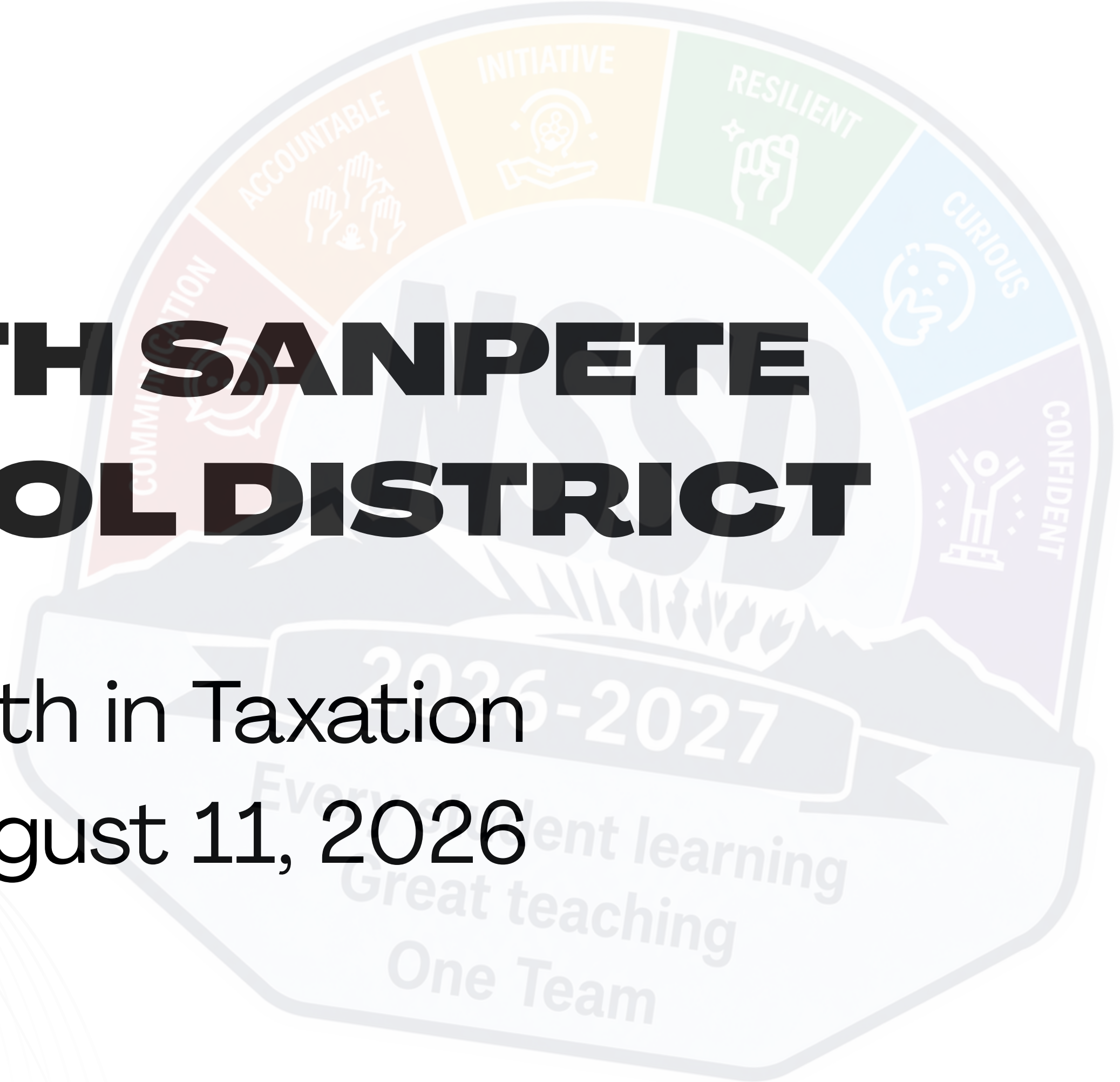
***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****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 their "Notice of Valuation and Tax Change".**

NORTH SANPETE SCHOOL DISTRICT

Truth in Taxation

August 11, 2026



PUBLIC COMMENT

Patrons wishing to provide public comment in person are asked to write their names on the provided sign-up sheet at least 15 minutes before the published start time of the meeting. Patrons who arrive later will still be allowed to speak and the public comment roster will be updated throughout the duration of the public comment period. Each patron will be provided two minutes to speak.

Community members may send input in writing before or at any time during the public comment portion of the meeting by sending an email to rstewart@nsanpete.org. Written comments must be accompanied by the **sender's name (first and last) and town**, and there is a 450-word limit. These comments will be read aloud during the hearing and kept as part of the official record.

Virtual Participants may enter comments in the chat box. In order for your comment to be read, a **full name (first and last) and town** must be provided. Comments will be monitored and read for the record during the course of the meeting.

PURPOSE AND PRIORITIES OF THIS NEW REVENUE

The proposed tax increase would add approximately \$750,000 to the total district budget.

VOTED LEVY - \$100,000

Curriculum
Software
Literacy Support

NOT SUPPORTED BY THIS INCREASE

Salaries
Benefits
District Overhead
Onboarding new positions
Staff Raises

CAPITAL LEVY - \$650,000

HVAC
Facility/Grounds Improvements
Parking Lot Maintenance
Student Transportation

CAPITAL SHORTFALL

FY27 Requested Capital Projects:
\$ 4,301,702.00

FY27 Approved Capital Projects:
\$ 2,211,216.34

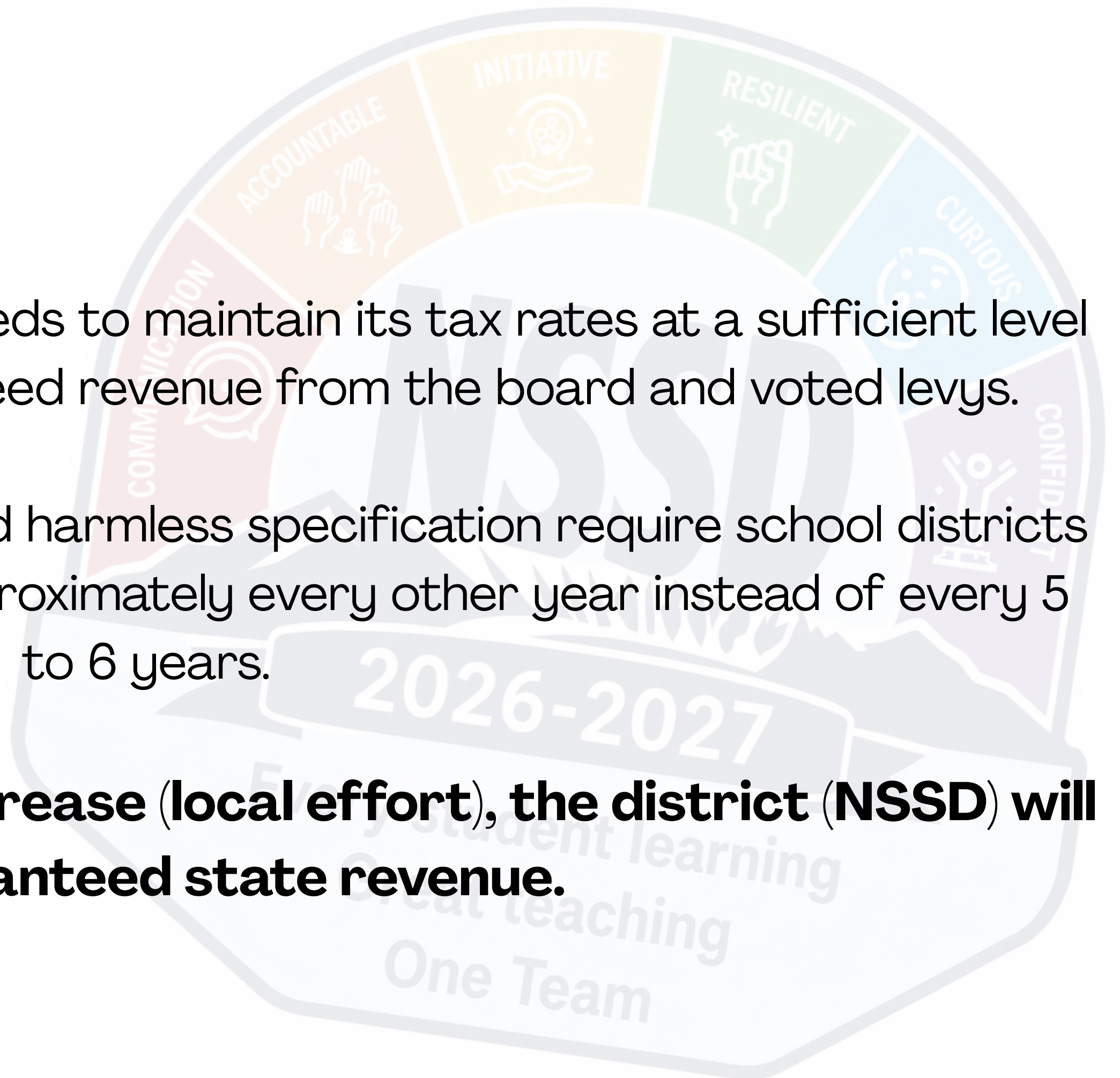
FY27 CAPITAL NEEDS BUDGET
SHORTFALL: \$2,090,485.66

WHY NOW?

North Sanpete School District needs to maintain its tax rates at a sufficient level to maximize the state guaranteed revenue from the board and voted levys.

Recent changes in the State's hold harmless specification require school districts to adjust property tax rates approximately every other year instead of every 5 to 6 years.

Without the qualifying tax increase (local effort), the district (NSSD) will lose guaranteed state revenue.



EQUALIZE FUNDING



Utah's school funding uses local property taxes, but since property values differ across the state, programs like Voted Levy and Board Levy help equalize funding.

These programs work on a "state guarantee": if a school district's local property taxes don't meet a set amount per student (called a Weighted Pupil Unit or WPU), the state provides the extra money.

Board Levy: Allows the local school board to levy a property tax following a truth in taxation, without a public vote.

The main goal of these programs is equalization, ensuring all students have access to similar educational resources regardless of their community's wealth.

Keeping tax rates at a specific level helps districts secure full state support and maximize resources for students.

If local tax effort is not increased by 2029 state funding will be lost.
Sliding scale - state funding will slowly phase out without local tax effort.



Property Tax Impact Schedule

Fiscal Year 2027 / Tax Year 2026

North Sanpete School District will consider a tax increase for the 2026 - 2027 fiscal year at a public Truth-In-Taxation hearing on Tuesday August 11th, 2026 at 6:00 PM at North Sanpete High School. This tax increase would be a 15.46% increase in tax revenue for the school district voted, board, and capital levies. This increase would change school related property tax rates from 0.004776 in 2025 to 0.004937 in 2026, a 3.7% increase.

The table below illustrates the breakdown of a property tax bill for a primary residence in Mt. Pleasant City valued at \$400,000 for tax year 2026.

Levy	2026 Certified Rate	2026 Tax Without Increase	2026 Proposed Rate	2026 Tax With Increase		
Board Levy	0.000862	\$189.64	0.000862	\$189.64		
Voted Levy	0.000817	\$179.74	0.000870	\$191.40		
Capital Levy	0.000854	\$187.88	0.001199	\$263.78		
Bond Levy	0.000638	\$140.36	0.000638	\$140.36		
Basic Levy	0.001351	\$297.22	0.001351	\$297.22		
Charter Levy	0.000017	\$3.74	0.000017	\$3.74		
City, County, and Other Levies	0.003904	\$858.88	0.003904	\$858.88	Increase	%
Total Tax Bill With All Levies	0.008443	\$1,857.46	0.008841	\$1,945.02	\$87.56	4.71%
Only School Related Levies	0.004539	\$998.58	0.004937	\$1,086.14	\$87.56	8.77%
Only Board, Voted, & Capital	0.002533	\$557.26	0.002931	\$644.82	\$87.56	15.71%

Commercial property valued at \$400,000 for tax year 2026.

Total Tax Bill With All Levies	0.008443	\$3,377.20	0.008841	\$3,536.40	\$159.20	4.71%
Only School Related Levies	0.004539	\$1,815.60	0.004937	\$1,974.80	\$159.20	8.77%
Only Board, Voted, & Capital	0.002533	\$1,013.20	0.002931	\$1,172.40	\$159.20	15.71%

North Sanpete School District Historical Property Tax Rates (All school related rates)



Only 13 of 41 school districts in Utah had a lower property tax rate in 2025 than North Sanpete School District (Park City, North Summit, South Summit, Rich, Daggett, Etc). As illustrated below, North Sanpete School District had the lowest school district tax rate of all neighboring county school districts.

School District	2025 School Related Tax Rates
North Sanpete School District	0.004776
Millard School District	0.004917
Sevier School District	0.005089
+ Tintic School District	0.005176
Alpine School District	0.005774
Juab School District	0.005810
South Sanpete School District	0.006497
Provo School District	0.006922
Carbon School District	0.007097
Nebo School District	0.007227
Emery County School District	0.008671

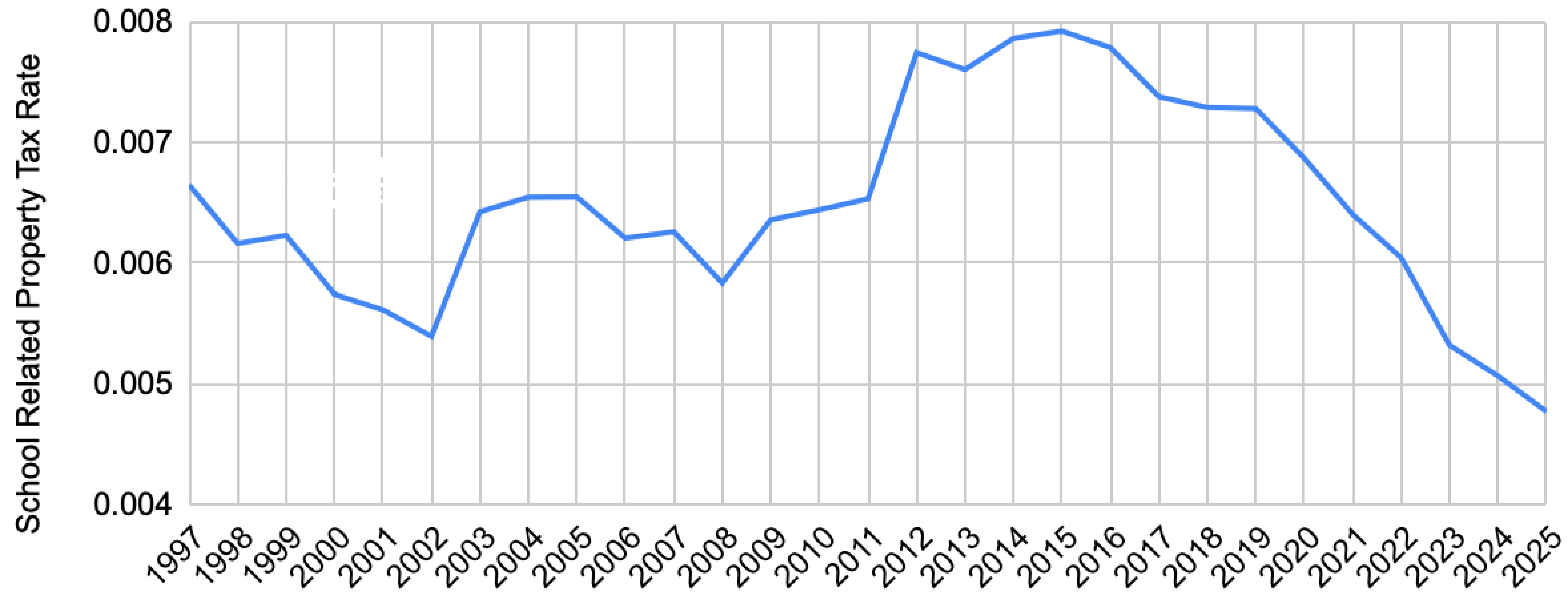
School districts in Utah with lower assessed value per student receive additional state funding for demonstrating higher local tax effort. In fiscal year 2026 North Sanpete School District received \$2,500,414 from this source. If local efforts are not maintained, additional state funding amounts would be affected.

North Sanpete School District School Related Tax Levies

District Levy	2025 Rate	2026 Certified Rate	2026 Proposed Rate	Difference From Certified Rate
Voted Local Levy	0.000865	0.000817	0.000870	0.000053
Board Local Levy	0.000918	0.000862	0.000862	0.000000
Bond (Debt) Levy	0.000698	0.000638	0.000638	0.000000
Capital Levy	0.000904	0.000854	0.001199	0.000345
Charter Levy	0.000012	0.000017	0.000017	0.000000
Basic Levy	0.001379	0.001351	0.001351	0.000000
Total School Related Levies	0.004776	0.004539	0.004937	0.000398

NORTH SANPETE SCHOOL DISTRICT

HISTORICAL PROPERTY TAX RATES (ALL SCHOOL RELATED RATES)



The tax rate is falling because the tax base is growing.

Existing-property revenue is generally held relatively constant when property values rise, causing the tax rate to fall.

Additional revenue comes from new growth or an approved tax-rate increase..

WHERE DO WE RANK?

NORTH SANPETE COMPARED WITH ALL 40 OTHER DISTRICTS

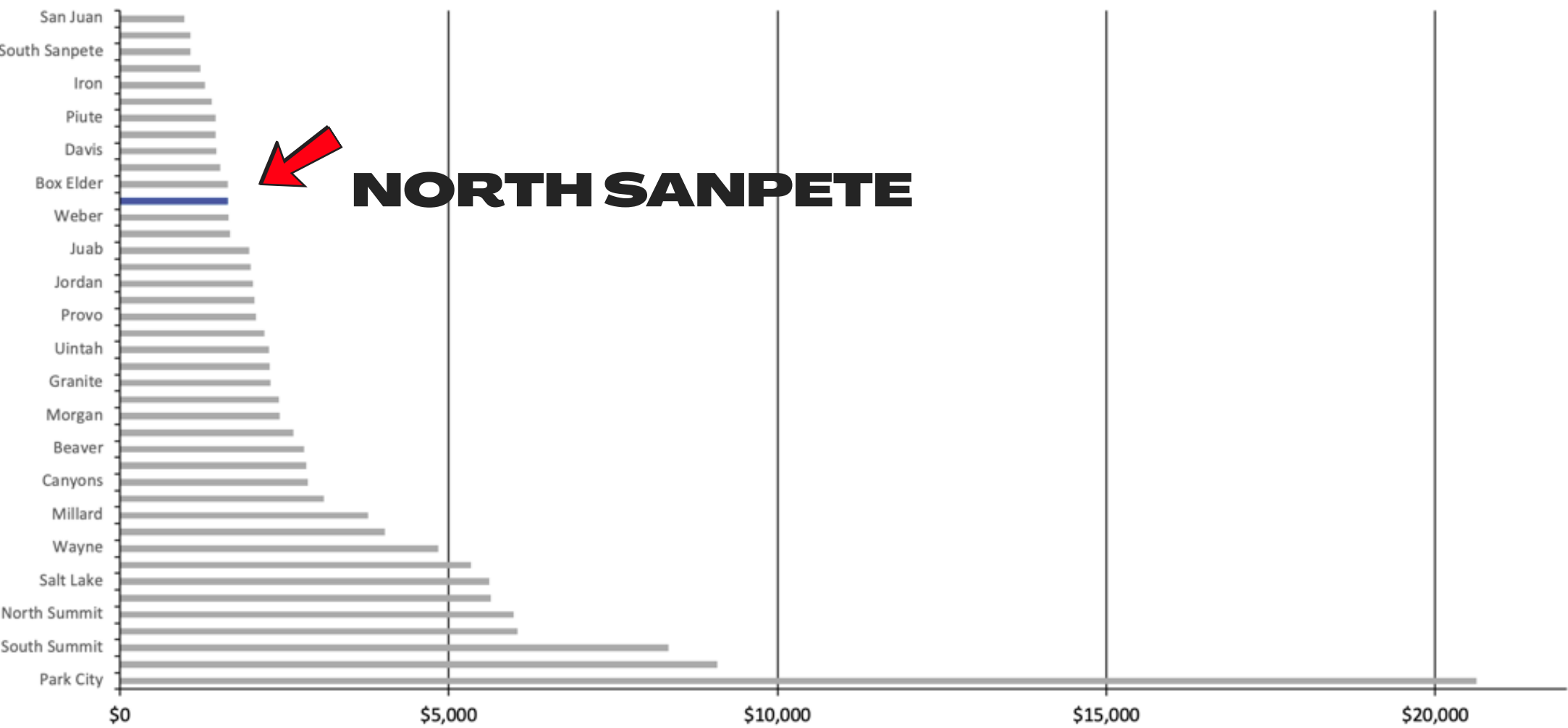
FY2026 local levy revenue

NORTH SANPETE \$1,639	UTAH DISTRICT AVERAGE \$2,138	RANK 30 of 41	BELOW AVERAGE \$499
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Local levy per student

LOWEST

HIGHEST



NORTH SANPETE

\$1,639

Ranked 30th of 41 districts
23.3% below the district average

Source: Utah State Board of Education, FY2026 Final Estimates (May 2026), Voted & Board Local Levies Combined. Calculation: local levy "Local Funds" ÷ FY2026 1–12 Base ADM.

RATE COMPARISON

NSSD has the lowest district tax rate of all neighboring county school districts.

With the proposed increase, Millard School District would be the only neighboring district with a lower tax rate.

School District	2025 School Related Tax Rates
North Sanpete School District	0.004776
Millard School District	0.004917
Sevier School District	0.005089
Tintic School District	0.005176
Alpine School District	0.005774
Juab School District	0.00581
South Sanpete School District	0.006497
Provo School District	0.006922
Carbon School District	0.007097
Nebo School District	0.007227
Emery County School District	0.008671

WHAT DOES THIS MEAN FOR YOU?

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RESIDENTIAL IMPACT

\$87.56 Per Year
\$7.30 Per Month

COMMERCIAL IMPACT

\$159.20 Per Year
\$13.26 Per Month

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**BUDGET SHORTFALL TO MEET
CAPITAL NEEDS FY27: \$2,090,485.66**