

NOTICE OF PROPOSED TAX INCREASE WPR ROAD AND FIRE DISTRICT

The WPR ROAD AND FIRE DISTRICT is proposing to increase its property tax revenue.

The WPR ROAD AND FIRE DISTRICT tax on a \$786,000 residence would increase from \$261.97 to \$345.84, which is \$83.87 per year.

The WPR ROAD AND FIRE DISTRICT tax on a \$786,000 business would increase from \$476.32 to \$628.80, which is \$152.48 per year.

If the proposed budget is approved, WPR ROAD AND FIRE DISTRICT would receive an additional \$168,456 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, WPR ROAD AND FIRE DISTRICT would increase its property tax budgeted revenue by 32.09% above last year's property tax budgeted revenue excluding eligible new growth.

The WPR ROAD AND FIRE 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: 8/17/2026 6:15PM

Location: WPR District Offices
4175 N Morgan Valley Dr
Morgan

To obtain more information regarding the tax increase, citizens may contact the WPR ROAD AND FIRE DISTRICT at 801-834-4205 or visit <https://www.wprroadandfiredistrictutah.gov/> Instructions for virtual participation in the public hearing will be available at <https://www.wprroadandfiredistrictutah.gov/> no later than 24 hours before the public hearing is scheduled to begin.

WPR ROAD AND FIRE DISTRICT

36 S. State Street Suite
500
Salt Lake City, UT 84111

NOTICE OF TRUTH IN TAXATION PUBLIC HEARING MEETING AND AGENDA

DATE: Monday, August 17, 2026

TIME: 6:15 p.m.

LOCATION: 4175 N Morgan Valley Drive
Morgan, UT 84050
And Via Microsoft Teams

ACCESS: To attend via Microsoft Teams Videoconference, use the below link:
<https://teams.microsoft.com/meet/21312798371539?p=Rn1eJAAtUBIN8riZNkt>

BOARD OF Gary Derck
TRUSTEES: Jenny Robinson
Ed Schultz

PUBLIC NOTICE is hereby given that the Board of Trustees (the “Board”), of the WPR Road and Fire District (the “District”), will hold a meeting of the Board on Monday, August 17, 2026, commencing at 6:15 p.m., at 4175 N. Morgan Valley Drive, Morgan UT 84050 and via Microsoft Teams, at which time the Board shall proceed according to the following agenda:

[FOR REFERENCE] “As the Chair of the Board of Trustees of the WPR Road and Fire District, I hereby call this Truth in Taxation Public Hearing meeting of the Board to order at 6:15 P.M. on Monday, August 17, 2026, at 4175 N. Morgan Valley Drive, Morgan, UT 84050. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

I. ADMINISTRATIVE MATTERS

A. Call to order.

II. FINANCIAL MATTERS

- A. Conduct public hearing on the District’s proposed property tax increase.
- B. Review and consider adoption of Resolution Levying the Ad Valorem Property Tax of the District at a rate exceeding the Certified Tax Rate for Fiscal Year 2026-2027 (enclosed).

III. ADJOURNMENT

[This notice to be published on the District website, Morgan County website, Utah Public Notice website, Utahlegals.com and posted throughout the District at least 14 days prior to the meeting.]



District Clerk

**Proposed Resolution Levying the Ad Valorem Property Tax of the
District at a rate exceeding the Certified Tax Rate for Fiscal Year
2026-2027**

WPR ROAD AND FIRE DISTRICT

RESOLUTION 2026-01

A RESOLUTION LEVYING THE AD VALOREM PROPERTY TAX OF THE DISTRICT AT A RATE IN EXCESS OF THE CERTIFIED TAX RATE FOR FISCAL YEAR 2026-2027, AND STATING THE AMOUNT AND PURPOSE OF THE TAX LEVY

WHEREAS, pursuant to Resolution CR-21-03, the County Commission of Morgan County on December 6, 2021, created the WPR Road and Fire District (“District”) as an independent local district of the state of Utah; and

WHEREAS, the District, by operation of law, has become a special district pursuant to the provisions of Utah law; and

WHEREAS, the pertinent provisions of Utah Code Ann. §17B-1-627(1) and §59-2-912, 913 and 920, provide that the Board of Trustees of the District (“Board”) shall each year adopt a tax rate for the District, and file a statement with the county auditor of Morgan County showing the amount and purpose of the tax levy; and

WHEREAS, the District has determined the requirements of its general fund for fiscal year 2026-2027, to which all proceeds from ad valorem property taxes levied within the District are to be credited as revenue in the general fund; and

WHEREAS, pursuant to and in conformance with the requirements of Utah Code Ann. §59-2-919, after publication of due and proper notice and advertisement, a public hearing was held by the District’s Board of Trustees, at 4175 N. Morgan Valley Drive, Morgan UT 84050 on August 17, 2026 at 6:15 PM, wherein public comments were heard regarding the District’s proposal to levy an ad valorem property tax at a rate that exceeds the District’s certified tax rate; and

WHEREAS, the statutory requirements for levying an ad valorem property tax in excess of the District’s certified tax rate having been otherwise satisfied; and

WHEREAS, the Board now being fully advised, and finding that the levy of an ad valorem property tax at the rate set forth herein will generate the revenues necessary for the accomplishment of its statutory powers and purposes, and in the fulfillment of its financial obligations for the current fiscal year, and as such is in the best interest of the District and its citizens;

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. For fiscal year commencing July 1, 2026, and ending June 30, 2027, an ad valorem property tax on all taxable real property situated within the boundaries of the District is hereby levied at the rate of 0.0008, providing tax revenue within the District in the amount of \$694,663.00.

2. The foregoing tax revenues will be utilized by the District in its general fund for all lawful purposes of the District.

3. A certified copy of this resolution, together with the above-referenced statement prepared in conformance with the provisions of Utah Code Ann. §59-2-913, shall forthwith be filed with the county auditor of Morgan County, and in conformance with Utah Code Ann. §59-2-920, with the Utah State Tax

Commission.

4. If any section, clause, provision, sentence, paragraph or term of this Resolution or the application thereof, is deemed to be invalid as to any person, entity, establishment or circumstance, such invalidity shall not affect the other provisions of the Resolution which shall remain in effect, and all sections, parts and provisions of this Resolution shall be severable.

5. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF WPR UTILITY DISTRICT
ON THIS 17TH DAY OF AUGUST, 2026.**

WPR ROAD AND FIRE DISTRICT

Gary Derck, Chair, Board of Trustees

CERTIFICATION

I hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the Board of Trustees of the WPR Road and Fire District on the 17th day of August, 2026.

Carley Herrick, District Clerk

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County:
MORGAN

Tax Year:
2026

It is hereby resolved that the governing body of:

WPR ROAD AND FIRE DISTRICT

approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
170 Basic Local District	\$694,663	0.000800
	\$694,663	0.000800

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

MORGAN COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within MORGAN 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	Date/Time	Public hearing information	
		From:	To:					Location	Phone:
WEBER BASIN WATER CONSERVANCY	\$786,000	Residential:	\$80.84	\$86.46	\$46,780	2.07%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	\$146.98	\$157.20					
WPR UTILITY DISTRICT	\$786,000	Residential:	\$261.97	\$345.84	\$168,456	32.09%	Aug 17,2026 6:00PM	4175 N Morgan Valley Dr Morgan	801-834-4205
		Commercial:	\$476.32	\$628.80					
WPR ROAD AND FIRE DISTRICT	\$786,000	Residential:	\$261.97	\$345.84	\$168,456	32.09%	Aug 17,2026 6:15PM	4175 N Morgan Valley Dr Morgan	801-834-4205
		Commercial:	\$476.32	\$628.80					

***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".**

WPR ROAD AND FIRE DISTRICT 2026 PROPERTY TAX IMPACT STATEMENT

WPR Road and Fire District is considering adopting a tax rate that exceeds the certified tax rate. The proposed ad valorem tax rate adjustment is expected to generate approximately \$168,456 in additional revenue to support the District's operating expenses. The proposed rate adjustment would result in an approximate 31.15%¹ increase in ad valorem tax revenue, reflecting a change in the tax rate from 0.00061 mills to 0.0008 mills. The District has historically maintained a tax rate of 0.0008 mills through the annual truth in taxation process since its establishment.²

For residential and commercial property owners within the District, the proposed adjustment would increase the WPR Utility District portion of property taxes by approximately 31.15%. For the average WPR unimproved lot, this represents an estimated property tax increase of approximately \$741 annually.

All ad valorem tax revenue will be applied to the District's General Fund. These additional revenues will be used to support the District's growing operational needs, including hiring additional staff, expanding fire mitigation efforts, and maintaining service levels as road infrastructure and maintenance obligations continue to grow. Without this adjustment, the District will face increasing operational demands without sufficient ongoing resources to adequately support those obligations. Approval of the proposed increase will allow the District to maintain reliable road and fire services, meet growing infrastructure and operational needs, and avoid relying on additional debt to fund operating expenses.

In addition to the proposed tax increase, the Developer has agreed to provide an approximate \$1,250,000 subsidy in 2026 to support the District's operations.

¹ The reported 31.15% increase represents the relative change in the mill levy rate, increasing from 0.00061 to 0.00080. Percentage change was calculated using the standard formula: $(\text{new rate} - \text{prior rate}) \div \text{prior rate} \times 100$.

² The District's 2025-2026 budget was based on a tax rate of .0008 mills, but a lower tax rate of .00054 mills was required due to notification restrictions that the District (and many other Districts) were not aware of. Those notification restrictions have been met for the 2026-2027 fiscal year and the District is now considering adopting its historical tax rate of .0008 mills.