

**RIVER HEIGHTS, UTAH**  
**RESOLUTION NO. 2-2026**

**A RESOLUTION OF THE CITY OF RIVER HEIGHTS ACKNOWLEDGING THAT THE EXECUTIVE OFFICER OR BUDGET OFFICER STATED THE PROPOSED TENTATIVE FISCAL YEAR 2026–2027 BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE AND THAT THE EXECUTIVE OFFICER OR BUDGET OFFICER WILL PRESENT A PROPERTY TAX IMPACT SCHEDULE**

**WHEREAS**, the River Heights City Council (“Council”) is the governing body of the City of River Heights and is responsible for the adoption of the City’s annual budget in accordance with applicable law; and

**WHEREAS**, the City’s Budget Officer is in the process of preparing and presenting a tentative budget; and

**WHEREAS**, Utah Code Annotated § 59-2-919(4)(a)(i) provides that when a taxing entity proposes to levy a property tax rate that exceeds the certified tax rate, the entity is subject to the notice and hearing requirements of the Truth in Taxation Act; and

**WHEREAS**, the tentative budget under preparation contemplates property tax revenues that exceed the amount that would be generated by the certified tax rate, thereby constituting a proposed property tax increase within the meaning of Utah Code Annotated § 59-2-919; and

**WHEREAS**, Utah Code Annotated § 59-2-924 requires that, in connection with a proposed property tax increase, the taxing entity prepare a Property Tax Impact Schedule that discloses the estimated impact of the proposed increase on taxpayers within the jurisdiction; and

**WHEREAS**, the Council desires to formally acknowledge, at the earliest stage of the budget process, that the tentative budget includes a proposed property tax increase and that the City will comply with the statutory requirements governing such increase.

**NOW, THEREFORE, BE IT RESOLVED by the River Heights City Council as follows:**

Section 1. The Council hereby acknowledges that, pursuant to Utah Code Annotated § 59-2-919(4)(a)(i), the proposed tentative budget for the fiscal year 2026-2027 includes a proposed property tax increase above the certified tax rate.

Section 2. The Council further acknowledges that the City’s Budget Officer shall prepare and present a Property Tax Impact Schedule in accordance with Utah Code Annotated § 59-2-924 as part of the Truth in Taxation process.

Section 3. This Resolution is intended to memorialize the Council’s recognition of the applicability of the Truth in Taxation Act and does not constitute final approval of any tax rate or budget.

Section 4. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability

of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.

Section 5. This Resolution shall take effect immediately upon passage.

**ADOPTED** by the River Heights City Council this 19<sup>th</sup> day of May, 2026.

**PASSED AND APPROVED** by the City Council of River Heights, Utah, this 19<sup>th</sup> day of May, 2026.

**RIVER HEIGHTS CITY COUNCIL**  
Lance Pitcher

Lance Pitcher, Mayor Pro Tem

SEAL



**VOTING:**

Chris Milbank	<u>X</u> Yea	___ Nay
Janet Mathews	<u>X</u> Yea	___ Nay
Kandi Evans	<u>X</u> Yea	___ Nay
Lance Pitcher	<u>X</u> Yea	___ Nay
Mark Malmstrom	<u>X</u> Yea	___ Nay

**PRESENTED** to the Mayor of the City of River Heights for approval this 26 day of May, 2026.

**APPROVED** this 26 day of May, 2026.

Blake Wright  
Mayor Blake Wright

**ATTEST:**  
Sheila Lind  
Sheila Lind, City Recorder

**DEPOSITED** in the office of the City Recorder this 26 day of May, 2026.  
**RECORDED** this 26 day of May, 2026.