



North Tooele Fire District
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Fire Chief - Kevin Nunn

To: Board of Trustees

From: Fire Chief

Re: Centrally Assessed Properties (mines, airports, railroads, utilities)

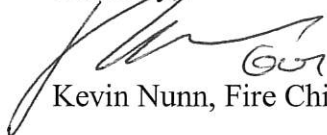
In August of 2022, we recommended a tax raise to accommodate salaries for a Deputy Chief and a Fire Marshal. In December of 2022, through Truth In Taxation, that raise was approved. Using what we understand about the Tax Rate, in our calculations, we had estimated that our Certified Rate would be approximately .0007. In June 2023, the Certified Tax Rate (CTR) was approved at .000591. We were surprised it was so low, but just assumed we were missing something in our calculations. We asked many questions, but never determined the answer.

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. In 2023, all properties (not just Centrally Assessed Properties) paid taxes based on the .000591 rate. No entity paid taxes twice, they just paid at a rate equivalent to an over-inflated total assessed property value.

After the double-counted assessments were removed, our total assessed property value (as a whole) was reduced. When the total property value falls, the rate will increase to obtain a revenue-neutral state. All properties should have paid taxes based on the Certified Tax Rate of .000688, but because everyone paid at the lower level of .000591, there is a \$289,888 deficit that the District taxpayers will make up over time. Please remember that none of this is our fault.

As the Board of Trustees, you are tasked with identifying whether NTFD wants to make up that deficit in 1 year or 3 years. Our decision is not dependent on all the other taxing entities within Tooele County (Stansbury Service District, School District, Mosquito Abatement, etc); however, our decision does affect every resident and business within our District. Our piece of the whole deficit will affect individual entity taxes by 8 dollars/year for 3 years or 24 dollars/year for 1 year. NTFD is not dependent on this revenue – it's more like a bonus. Our budget is balanced on a .000591 rate and anything above that will not be recognized until next year. I recommend we expand that revenue over 3 years and lessen the impact to our taxpayers.

Sincerely,



Kevin Nunn, Fire Chief

PS The good news is that our original, calculated CTR of .0007 was pretty close to the re-calculated .000688.

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