



Clerk/Auditor

Lyman W. Duncan

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July 31, 2025

Commissioners,

The Certified County Tax Rates need to be approved for 2025. The Utah State Tax Commission uses a combination of the Real Property Value, Centrally Assessed Value, and Personal Property Value to help determine the **Certified Property Tax Rate & Values** for the county. When determining the certified tax rates, the Utah State Tax Commission attempts to determine a rate that will provide the county with roughly the same amount of revenue each year. When the values go up, the rates go down and vice versa.

Since a rate above the certified tax rate can **NOT** be used without going through a process called Truth in Taxation.

The Utah State Tax Commission has provided the county with their recommended certified tax rates for the different entities within the county which receive tax revenue. Listed below are the Funds and rates for the County:

<u>County Funds</u>	<u>2024 Certified Tax Rate</u>	<u>2025 Certified Tax Rate</u>
General Fund	0.002100	0.001757
Library	0.000423	0.000355
Tort Liability	0.000070	0.000059
Public Health	0.000144	0.000121
Multicounty Assess	0.000015	0.000014
County Assessing	<u>0.000429</u>	<u>0.000360</u>
	0.003181	0.002666
<u>Other Funds</u>		
SJ Basic Levy	0.001408	0.001379
Capital Local Levy	0.003000	0.002629
Voted Local Levy	0.001600	0.001387
Board Local Levy	0.000761	0.000400
Charter School Levy	<u>0.000005</u>	<u>0.000014</u>
	0.006774	0.006022
Blanding City	0.001621	0.001324
Monticello City	0.002002	0.001774
Monticello Cemetery	0.000193	0.000175
Blanding Cemetery	0.000243	0.000213
SJ Water Conservancy Levy	0.000119	0.000099
SJ Water Conservancy Bond	0.000559	0.000443
San Juan Hospital	0.000826	0.000693



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New & Centrally assessed growth values increased by \$48,683,166 & \$30,536,121, for a total of **\$79,219,287**, hence, the certified rate fell by .000445.

	<u>2024 Tax Valuations</u>	<u>2025 Tax Valuations</u>	
Real Property	\$736,017,926	\$979,598,205	
Centrally Assessed	\$306,218,937	\$339,068,969	
Personal Property	\$106,154,134	\$105,562,727	
	\$1,148,390,997	\$1,424,229,901	\$275,838,904

Given the Property Tax Rate Value and the Certified Tax Rates listed above, the estimated revenue to the county is detailed below.

	<u>2024 Revenue</u>	<u>2025 Estimated Revenue</u>	
General Fund	\$2,078,500	\$2,269,170	
Library	\$ 419,820	\$ 458,483	
Tort Liability	\$ 69,643	\$ 76,199	
Public Health	\$ 143,210	\$ 156,272	
Multicounty Assess.	\$ 15,439	\$ 18,204	
County Assessing	\$ 441,308	\$ 467,888	
	\$3,167,920	\$3,446,216	\$278,296

This year the certified tax rate is lower than the 2024 rate because the overall property values in the county increased from last year.

Recommendation

It is my recommendation that you **approve** the 2025 Certified Tax Rates as suggested by the Utah State Tax Commission.