



Clerk/Auditor
 Lyman W. Duncan
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July 7, 2026

Commissioners,

The Certified County Tax Rates are required to be approved for 2026. 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>2025 Certified Tax Rate</u>	<u>2026 Certified Tax Rate</u>
General Fund	0.001757	0.001907
Library	0.000355	0.000385
Tort Liability	0.000059	0.000064
Public Health	0.000121	0.000131
Multicounty Assess	0.000014	0.000014
County Assessing	<u>0.000360</u>	<u>0.000390</u>
	0.002666	0.002891
<u>School Funds</u>		
San Juan Schools	0.005809	0.006372
Grand County Schools	0.005713	0.005622
Blanding City	0.001324	0.001319
Monticello City	0.001774	0.001793
Bluff	0.000543	0.000531
Monticello Cemetery	0.000175	0.000208
Blanding Cemetery	0.000213	0.000219
SJ Water Conservancy Levy	0.000099	0.000107
SJ Water Conservancy Bond	0.000443	0.000045
San Juan Hospital	0.000693	0.000752
	<u>0.010434</u>	<u>0.010065</u>
	0.015698	0.015039



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Real & Personal Property growth values increased by \$4,776,155 & \$7,954,355 while centrally assessed fell by \$12,271,536 for a total increase of **\$458,974**, hence, the certified rate decreased by .000659.

	<u>2025 Tax Valuations</u>	<u>2026 Tax Valuations</u>	
Real Property	\$927,210,805	\$931,986,960	
Centrally Assessed	\$330,795,920	\$318,524,384	
Personal Property	<u>\$105,760,270</u>	<u>\$113,714,625</u>	
Overall Property Values	\$1,363,766,995	\$1,364,225,969	\$458,974

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

	<u>2025 Revenue</u>	<u>2026 Estimated Revenue</u>	
General Fund	\$2,269,170	\$ 2,341,634	
Library	\$ 458,483	\$ 472,747	
Tort Liability	\$ 76,199	\$ 78,587	
Public Health	\$ 156,272	\$ 160,857	
Multicounty Assess.	\$ 18,204	\$ 17,310	
County Assessing	<u>\$ 467,888</u>	<u>\$ 482,040</u>	
	\$ 3,446,216	\$ 3,553,175	\$106,958

This year the certified tax rate is higher than the 2025 rate because the overall property values in the county increased from last year.

Recommendation

It is my recommendation that you **approve** the 2026 Certified Tax Rates as suggested by the Utah State Tax Commission.