



Tuesday, June 16, 2026  
PCSD Tax Rate Public Hearing

6:00 PM  
Provo City School District  
280 West 940 North  
Provo, UT 84904

A. **6:00 p.m. Public Hearing regarding Proposed Certified Tax Rates**

*The public is welcome to attend our open meetings at the district office.*

*In the event that a board member or district staff member needs to attend remotely, a Zoom link will be provided to the entire board for that purpose.*

The following YouTube links are available to watch the meetings live or at the viewer's convenience:

PCSD Live YouTube Channel: [youtube.com/channel/UCFmB8Jxqa9-RMOSvfwbyIUQ](https://www.youtube.com/channel/UCFmB8Jxqa9-RMOSvfwbyIUQ)

1. Welcome
2. Roll Call  
Procedural
3. Motion to Convene
4. FY27 Proposed Certified Tax Rates
5. Public Input (No more than 30 minutes)
6. Motion to Adjourn

B. **Business Meeting**

1. Welcome
2. Roll Call
3. Motion to Convene
4. Pledge of Allegiance
5. Business Item: Tax Impact Statement
6. Business Item: Proposed FY27 Certified Tax Rates
7. Motion to Adjourn

# Truth in Taxation FY27 Tax Impact Statement

Provo City School District will consider a tax increase for the FY27 school year. This increase will be an approximate 4% increase in total revenue. This increase will represent an estimated change in rates from .006922 to .007220. The impact of this tax increase and the reasons for the tax increase are listed below.

Current Provo City School District Tax Rate: .006922  
(including Debt Service, Basic Rate and Charter School Rate)

Proposed Provo City School District Tax Rate (without change to official state Basic Rate): .007220

Impact of tax increase on \$500,000 home/business

Home – Old rate - \$1,903.55 / New rate - \$1,985.50 / Difference of \$81.95

Business – Old rate - \$3,461.00 / New Rate - \$3,610.00 / Difference of \$149.00

## **Reasons for tax increase (Affected funds)**

A tax revenue increase of \$2,500,000 – General fund (direct to teacher/staff salary increases)

A tax revenue increase of \$1,500,000 – Capital Projects fund (interest payment for Lease Revenue Bond payments)

This includes a decrease in the Debt Service fund of \$850,900.

The net increase in property tax revenue overall is \$3,149,100.

# Truth in Taxation FY27 Tax Impact Statement

Provo City School District will consider a tax increase for the FY27 school year. This increase will be an approximate 2.3% increase in revenue from the certified tax revenue for FY27. This increase will represent an estimated change in rates from .006922 to .007000. The impact of this tax increase and the reasons for the tax increase are listed below.

Current Provo City School District Tax Rate: .006922  
(including Debt Service, Basic Rate and Charter School Rate)

Current Provo City School District Tax Rate (without Basic Rate): .005543

Proposed Provo City School District Tax Rate (with estimated state Basic Rate): .007000

Proposed Provo City School District Tax Rate (without Basic Rate): .005648

Impact of tax increase on \$525,609 home/business (average valuation for FY27)

Home – Old rate - \$2,001.05 / New rate - \$2,023.59 / Difference of \$22.54

Home (district portion only) – Old rate - \$1,602.40 / New rate - \$1,632.75 / Difference of \$30.35

Business – Old rate - \$3,638.27 / New Rate - \$3,679.26 / Difference of \$40.99

Business (district portion only) – Old rate - \$2,913.45 / New Rate - \$2,968.64 / Difference of \$55.19

Certified Tax Rate Revenue (not including basic rate) - \$63,593,108

Proposed Tax Rate Revenue (not including basic rate) - \$64,900,050

**Reasons for tax increase (Affected funds)**

A tax revenue increase of \$824,327 – General fund (direct to teacher/staff salary increases)

A tax revenue increase of \$482,615 – Capital Projects fund (interest payment for Lease Revenue Bond payments)

The increase in property tax revenue from the certified tax revenue overall is \$1,306,942.

	Prior Year Tax Rate	Auditor's Certified Tax Rate	Auditor's Certified Tax Revenue	Proposed Tax Rate
Board Local Levy	0.001645	0.001694	19,465,479	0.001708
Charter School Levy	0.00011	0.000109	1,252,501	0.000109
Capital Local Levy	0.00114	0.001269	14,581,873	0.001311
Voted Local Levy	0.001239	0.001242	14,271,620	0.0013
GO Bond Payments	0.001409	0.00122	14,021,635	0.00122
Basic School Levy	0.001379	0	-	0.001352
Without Basic Rate	0.005543	0.005534	63,593,108	0.005648
With Basic Rate	0.006922			0.007000
				0.9798

Proposed Tax	
Revenue	
19,623,337	157,858
1,252,501	-
15,064,488	482,615
14,938,089	666,469
14,021,635	-
-	
64,900,050	1,306,942

0.9889

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**UTAH COUNTY** **Tax Year: 2026**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
230 GO Bond Payments §51-5-4	0.001220	0.001220	Sufficient	14,021,635
246 Capital Local Levy §53F-8-303	0.001269	0.001311	.003000	15,064,488
510 Voted Local Levy §53F-8-301	0.001242	0.001300	.002	14,938,089
526 Board Local Levy .002500 §53F-8-302	0.001694	0.001708	.002500	19,623,337
527 Charter School Levy §53F-2-703	0.000109	0.000109	Calculated	1,252,501
<b>Total Tax Rate</b>	<b>0.005534</b>	<b>0.005648</b>	<b>Total Revenue</b>	<b>\$64,900,050</b>

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_