

Cache County School District

Property Tax Impact Schedule * (Utah Code 59-9-919 and 59-2-924) | May to August 2026

Revenue Impact

The **estimated** amount of additional property tax revenue is \$8,610,926, broken out by 3 tax rates:

- Board Local Levy: \$4,206,771
- Voted Local Levy: \$4,021,722
- Capital Local Levy: \$382,433

The estimated percentage increase in property tax revenue **specific to these three levies** is 37.1%.

The estimated percentage increase in **total** property tax revenue for CCSD is 15.7%. This is based on the current year certified tax rate revenue of \$54,916,174 that includes all CCSD tax levies.

Taxpayer Impact

Average Primary Residence: The current average residential market value is \$548,316. The **estimated** impact for a homeowner of an average primary residence is:

- Board Local Levy: \$214.42 per year to \$315.45 per year, or a 47.1% increase on this specific levy
- Voted Local Levy: \$229.80 per year to \$326.00 per year, or a 41.9% increase on this specific levy
- Capital Local Levy: \$127.57 per year to \$135.71 per year, or a 6.4% increase on this specific levy

Average Commercial Property: The current average commercial property value is \$1,781,640. The **estimated** impact for an owner of an average commercial property is:

- Board Local Levy: \$1,269.12 per year to \$1,867.09 per year, or a 47.1% increase on this specific levy
- Voted Local Levy: \$1,360.16 per year to \$1,929.56 per year, or a 41.9% increase on this specific levy
- Capital Local Levy: \$755.05 per year to \$803.24 per year, or a 6.4% increase on this specific levy

Budget and Operational Impacts

General Fund: The general fund property tax budget would increase beyond the certified tax rate revenue by an estimated \$8,228,493. Approximately 75.3% of this increase would be offset by a corresponding decrease in state funding through the voted & board levy programs. In other words, CCSD would replace approximately \$6,197,493 in current state revenues with these new property tax revenues. These state funds have been used for many years for ongoing employee salaries and benefits, and the replacement property tax revenues would continue to be used for this purpose.

The remaining \$2,031,000 of increased property tax funds would be used to staff new positions at the three schools opening in the Fall of 2026. These new positions include principals, counselors, specialists, custodians and sweepers, and administrative assistants.

Capital Fund: The capital fund property tax budget would increase by approximately \$382,433. This would be used in the 2026-27 school year to purchase new school buses needed due to the addition of 3 new school locations and the added complexity to busing routes. This increase would be used in future years to fund needed ongoing facility improvements at schools throughout the district.