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**TRUTH IN TAXATION MODIFICATIONS**  
2024 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Chris H. Wilson**  
House Sponsor: Keven J. Stratton

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**LONG TITLE**

**General Description:**

This bill modifies notice and public hearing requirements in the property tax code.

**Highlighted Provisions:**

This bill:

- ▶ modifies the requirements for public hearings held in connection with judgment levies and property tax increases;
- ▶ excludes certain revenue sources from the calculation of a taxing entity's budgeted property tax revenue for the prior year;
- ▶ requires a taxing entity proposing a property tax increase to provide notice of the scope and purpose of the tax increase and the taxing entity's public website;
- ▶ requires a public auditor to resolve any conflicts in public hearing dates for affected taxing entities;
- ▶ allows a county auditor to audit a taxing entity's compliance with the notice and public hearings requirements for a property tax increase;
- ▶ prohibits the State Tax Commission from certifying a property tax rate increase if the taxing entity fails to meet notice and public hearing requirements;
- ▶ modifies the required contents of the property tax valuation notice provided by a county auditor;
- ▶ modifies the requirements for a county auditor in connection with consolidated public hearings;
- ▶ allows the State Tax Commission to make certain revenue adjustments based on errors associated with uniform fees; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

28 None

29 **Other Special Clauses:**

30 This bill provides a special effective date.

31 This bill provides retrospective operation.

32 **Utah Code Sections Affected:**

33 AMENDS:

34 **59-2-918.5 (Effective 01/01/25)**, as last amended by Laws of Utah 2016, Chapter 98

35 **59-2-919 (Effective 01/01/25)**, as last amended by Laws of Utah 2023, Chapters 16, 435

36 **59-2-919.1 (Effective 01/01/25)**, as last amended by Laws of Utah 2023, Chapters 7, 471

37 **59-2-919.2 (Effective 01/01/25)**, as last amended by Laws of Utah 2023, Chapter 435

38 **59-2-924.2 (Effective 05/01/24)**, as last amended by Laws of Utah 2023, Chapter 16

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40 *Be it enacted by the Legislature of the state of Utah:*

41 Section 1. Section **59-2-918.5** is amended to read:

42 **59-2-918.5 (Effective 01/01/25). Hearings on judgment levies -- Advertisement.**

43 (1) A taxing entity may not impose a judgment levy unless it first advertises its intention to  
44 do so and holds a public hearing in accordance with the requirements of this section.

45 (2) (a) The advertisement required by this section may be combined with the  
46 advertisement described in Section 59-2-919.

47 (b) The advertisement shall be at least 1/8 of a page in size and shall meet the type,  
48 placement, and frequency requirements established under Section 59-2-919.

49 (c) (i) For taxing entities operating under a July 1 through June 30 fiscal year the  
50 public hearing shall be held [~~at the same time as the hearing at which the annual~~  
51 ~~budget is adopted~~] 10 or more days after notice is provided to property owners  
52 pursuant to Section 59-2-919.1.

53 (ii) For taxing entities operating under a January 1 through December 31 fiscal year:

54 (A) for an eligible judgment issued on or after March 1 but on or before  
55 September 15, the public hearing shall be held at the same time as the hearing  
56 at which the annual budget is adopted; or

57 (B) for an eligible judgment issued on or after September 16 but on or before the  
58 last day of February, the public hearing shall be held [~~at the same time as the~~  
59 ~~hearing at which property tax levies are set~~] 10 or more days after notice is  
60 provided to property owners pursuant to Section 59-2-919.1.

61 (3) The advertisement shall specify the date, time, and location of the public hearing at

62 which the levy will be considered and shall set forth the total amount of the eligible  
63 judgment and the tax impact on an average residential and business property located  
64 within the taxing entity.

65 (4) If a final decision regarding the judgment levy is not made at the public hearing, the  
66 taxing entity shall announce at the public hearing the scheduled time and place for  
67 consideration and adoption of the judgment levy.

68 (5) ~~(a) The date, time, and place of [public hearings required by Subsections (2)(e)(i)~~  
69 ~~and (2)(e)(ii)(B)] a public hearing required under this section shall be included on the~~  
70 notice provided to property owners pursuant to Section 59-2-919.1.

71 ~~(b) The requirements of Subsections 59-2-919(8)(b)(i) and (c) through (f) apply to a~~  
72 ~~public hearing required under this section.~~

73 Section 2. Section **59-2-919** is amended to read:

74 **59-2-919 (Effective 01/01/25). Notice and public hearing requirements for**  
75 **certain tax increases -- Exceptions -- Audit.**

76 (1) As used in this section:

77 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue  
78 generated by the portion of the tax rate that exceeds the taxing entity's certified tax  
79 rate.

80 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including  
81 revenue from:

82 (i) eligible new growth as defined in Section 59-2-924; or

83 (ii) personal property that is:

84 (A) assessed by a county assessor in accordance with Part 3, County Assessment;  
85 and

86 (B) semiconductor manufacturing equipment.

87 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year  
88 that begins on January 1 and ends on December 31.

89 (d) "County executive calendar year taxing entity" means a calendar year taxing entity  
90 that operates under the county executive-council form of government described in  
91 Section 17-52a-203.

92 (e) "Current calendar year" means the calendar year immediately preceding the calendar  
93 year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the  
94 calendar year taxing entity's certified tax rate.

95 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that

96 begins on July 1 and ends on June 30.

97 (g) "Last year's property tax budgeted revenue" does not include:

98 (i) revenue received by a taxing entity from a debt service levy voted on by the public[-] ;

99 (ii) revenue generated by the combined basic rate as defined in Section 53F-2-301; or

100 (iii) revenue generated by the charter school levy described in Section 53F-2-703.

101 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate  
102 unless the taxing entity meets:

103 (a) the requirements of this section that apply to the taxing entity; and

104 (b) all other requirements as may be required by law.

105 (3) (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar  
106 year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's  
107 certified tax rate if the calendar year taxing entity:

108 (i) 14 or more days before the date of the regular general election or municipal  
109 general election held in the current calendar year, states at a public meeting:

110 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the  
111 calendar year taxing entity's certified tax rate;

112 (B) the dollar amount of and purpose for additional ad valorem tax revenue that  
113 would be generated by the proposed increase in the certified tax rate; and

114 (C) the approximate percentage increase in ad valorem tax revenue for the taxing  
115 entity based on the proposed increase described in Subsection (3)(a)(i)(B);

116 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in  
117 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including  
118 providing a separate item on the meeting agenda that notifies the public that the  
119 calendar year taxing entity intends to make the statement described in Subsection  
120 (3)(a)(i);

121 (iii) meets the advertisement requirements of Subsections (6) and (7) before the  
122 calendar year taxing entity conducts the public hearing required by Subsection  
123 (3)(a)(v);

124 (iv) provides notice by mail:

125 (A) seven or more days before the regular general election or municipal general  
126 election held in the current calendar year; and

127 (B) as provided in Subsection (3)(c); and

128 (v) conducts a public hearing that is held:

129 (A) in accordance with Subsections (8) and (9); and

- 130 (B) in conjunction with the public hearing required by Section 17-36-13 or  
131 17B-1-610.
- 132 (b) (i) For a county executive calendar year taxing entity, the statement described in  
133 Subsection (3)(a)(i) shall be made by the:
- 134 (A) county council;  
135 (B) county executive; or  
136 (C) both the county council and county executive.
- 137 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the  
138 county council states a dollar amount of additional ad valorem tax revenue that is  
139 greater than the amount of additional ad valorem tax revenue previously stated by  
140 the county executive in accordance with Subsection (3)(a)(i), the county executive  
141 calendar year taxing entity shall:
- 142 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before  
143 the county executive calendar year taxing entity conducts the public hearing  
144 under Subsection (3)(a)(v); and  
145 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before  
146 the county executive calendar year taxing entity conducts the public hearing  
147 required by Subsection (3)(a)(v).
- 148 (c) The notice described in Subsection (3)(a)(iv):
- 149 (i) shall be mailed to each owner of property:
- 150 (A) within the calendar year taxing entity; and  
151 (B) listed on the assessment roll;
- 152 (ii) shall be printed on a separate form that:
- 153 (A) is developed by the commission;  
154 (B) states at the top of the form, in bold upper-case type no smaller than 18 point  
155 "NOTICE OF PROPOSED TAX INCREASE"; and  
156 (C) may be mailed with the notice required by Section 59-2-1317;
- 157 (iii) shall contain for each property described in Subsection (3)(c)(i):
- 158 (A) the value of the property for the current calendar year;  
159 (B) the tax on the property for the current calendar year; and  
160 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year  
161 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing  
162 entity's certified tax rate, the estimated tax on the property;
- 163 (iv) shall contain the following statement:

164 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar  
165 year]. This notice contains estimates of the tax on your property and the proposed tax increase  
166 on your property as a result of this tax increase. These estimates are calculated on the basis of  
167 [insert previous applicable calendar year] data. The actual tax on your property and proposed  
168 tax increase on your property may vary from this estimate.";

169 (v) shall state the dollar amount of additional ad valorem tax revenue that would be  
170 generated each year by the proposed increase in the certified tax rate;

171 (vi) shall include a brief statement of the primary purpose for the proposed tax  
172 increase, including the taxing entity's intended use of additional ad valorem tax  
173 revenue described in Subsection (3)(c)(v);

174 ~~(v)~~ (vii) shall state the date, time, and place of the public hearing described in  
175 Subsection (3)(a)(v); ~~and]~~

176 (viii) shall state the Internet address for the taxing entity's public website; and

177 ~~(vi)~~ (ix) may contain other ~~[property tax]~~ information approved by the commission.

178 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate  
179 the estimated tax on property on the basis of:

180 (i) data for the current calendar year; and

181 (ii) the amount of additional ad valorem tax revenue stated in accordance with this  
182 section.

183 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that  
184 exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:

185 (a) provides notice by meeting the advertisement requirements of Subsections (6) and  
186 (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal  
187 year taxing entity's annual budget is adopted; and

188 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the  
189 fiscal year taxing entity's annual budget is adopted.

190 (5) (a) A taxing entity is not required to meet the notice or public hearing requirements  
191 of Subsection (3) or (4) if the taxing entity is expressly exempted by law from  
192 complying with the requirements of this section.

193 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or  
194 (4) if:

195 (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that  
196 certified tax rate without having to comply with the notice provisions of this  
197 section; or

- 198 (ii) the taxing entity:
- 199 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal
- 200 year; and
- 201 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
- 202 tax revenue.
- 203 (6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this
- 204 section shall be published:
- 205 (i) subject to Section 45-1-101, in a newspaper or combination of newspapers of
- 206 general circulation in the taxing entity;
- 207 (ii) electronically in accordance with Section 45-1-101; and
- 208 (iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least
- 209 14 days before the day on which the taxing entity conducts the public hearing
- 210 described in Subsection (3)(a)(v) or (4)(b).
- 211 (b) The advertisement described in Subsection (6)(a)(i) shall:
- 212 (i) be no less than 1/4 page in size;
- 213 (ii) use type no smaller than 18 point; and
- 214 (iii) be surrounded by a 1/4-inch border.
- 215 (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion
- 216 of the newspaper where legal notices and classified advertisements appear.
- 217 (d) It is the intent of the Legislature that:
- 218 (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a
- 219 newspaper that is published at least one day per week; and
- 220 (ii) the newspaper or combination of newspapers selected:
- 221 (A) be of general interest and readership in the taxing entity; and
- 222 (B) not be of limited subject matter.
- 223 (e) (i) The advertisement described in Subsection (6)(a)(i) shall:
- 224 (A) except as provided in Subsection (6)(f), be run once each week for the two
- 225 weeks before a taxing entity conducts a public hearing described under
- 226 Subsection (3)(a)(v) or (4)(b); ~~and~~
- 227 (B) state that the taxing entity will meet on a certain day, time, and place fixed in
- 228 the advertisement, which shall be seven or more days after the day the first
- 229 advertisement is published, for the purpose of hearing comments regarding any
- 230 proposed increase and to explain the reasons for the proposed increase; and
- 231 (C) state the Internet address for the taxing entity's public website.

- 232 (ii) The advertisement described in Subsection (6)(a)(ii) shall:
- 233 (A) be published two weeks before a taxing entity conducts a public hearing
- 234 described in Subsection (3)(a)(v) or (4)(b); ~~and~~
- 235 (B) state that the taxing entity will meet on a certain day, time, and place fixed in
- 236 the advertisement, which shall be seven or more days after the day the first
- 237 advertisement is published, for the purpose of hearing comments regarding any
- 238 proposed increase and to explain the reasons for the proposed increase; and
- 239 (C) state the Internet address for the taxing entity's public website.
- 240 (f) If a fiscal year taxing entity's public hearing information is published by the county
- 241 auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not
- 242 subject to the requirement to run the advertisement twice, as required by Subsection
- 243 (6)(e)(i), but shall run the advertisement once during the week before the fiscal year
- 244 taxing entity conducts a public hearing at which the taxing entity's annual budget is
- 245 discussed.
- 246 (g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an advertisement
- 247 shall be substantially as follows:
- 248

"NOTICE OF PROPOSED TAX INCREASE

- 249
- (NAME OF TAXING ENTITY)
- 250 The (name of the taxing entity) is proposing to increase its property tax revenue.
- 251 • The (name of the taxing entity) tax on a (insert the average value of a residence in
- the
- 252 taxing entity rounded to the nearest thousand dollars) residence would increase from \$\_\_\_\_\_
- 253 to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.
- 254 • The (name of the taxing entity) tax on a (insert the value of a business having the
- 255 same value as the average value of a residence in the taxing entity) business would increase
- 256 from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.
- 257 • If the proposed budget is approved, (name of the taxing entity) would receive an
- 258 additional \$\_\_\_\_\_ in property tax revenue per year as a result of the tax increase.
- 259 • If the proposed budget is approved, (name of the taxing entity) would increase its
- 260 property tax budgeted revenue by \_\_\_% above last year's property tax budgeted revenue
- 261 excluding eligible new growth.
- 262 ~~[All]~~ The (name of the taxing entity) invites all concerned citizens ~~[are invited]~~ to a public



263 hearing ~~[on the tax increase]~~ for the purpose of hearing comments regarding the proposed tax  
 264 increase and to explain the reasons for the proposed tax increase.

265

#### PUBLIC HEARING

266 Date/Time: (date) (time)

267 Location: (name of meeting place and address of meeting place)

268 To obtain more information regarding the tax increase, citizens may contact the (name of  
 269 the taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing  
 270 entity's public website)."

271 (7) The commission:

272 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative  
 273 Rulemaking Act, governing the joint use of one advertisement described in  
 274 Subsection (6) by two or more taxing entities; and

275 (b) subject to Section 45-1-101, may authorize:

276 (i) the use of a weekly newspaper:

277 (A) in a county having both daily and weekly newspapers if the weekly newspaper  
 278 would provide equal or greater notice to the taxpayer; and

279 (B) if the county petitions the commission for the use of the weekly newspaper; or

280 (ii) the use by a taxing entity of a commission approved direct notice to each taxpayer  
 281 if:

282 (A) the cost of the advertisement would cause undue hardship;

283 (B) the direct notice is different and separate from that provided for in Section  
 284 59-2-919.1; and

285 (C) the taxing entity petitions the commission for the use of a commission  
 286 approved direct notice.

287 (8) (a) (i) ~~[(A)]~~ A fiscal year taxing entity shall, on or before ~~[March]~~ June 1,

288 notify the ~~[county legislative body in which the fiscal year taxing entity is~~

289 ~~located of the date, time, and place of the first public hearing at which the~~

290 ~~fiscal year taxing entity's annual budget will be discussed]~~ commission and the

291 county auditor of the date, time, and place of the public hearing described in

292 Subsection (4)(b).

293 ~~[(B) A county that receives notice from a fiscal year taxing entity under~~

294 ~~Subsection (8)(a)(i)(A) shall include on the notice required by Section~~

295 ~~59-2-919.1 the date, time, and place of the public hearing described in~~

- 296                    Subsection (8)(a)(i)(A).]
- 297            (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar
- 298                    year, notify the ~~[county legislative body in which the calendar year taxing entity is~~
- 299                    ~~located of the date, time, and place of the first public hearing at which the~~
- 300                    ~~calendar year taxing entity's annual budget will be discussed]~~ commission and the
- 301                    county auditor of the date, time, and place of the public hearing described in
- 302                    Subsection (3)(a)(v).
- 303            (b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:
- 304                    (A) open to the public; and
- 305                    (B) held at a meeting of the taxing entity with no items on the agenda other than
- 306                    discussion and action on the taxing entity's intent to levy a tax rate that exceeds
- 307                    the taxing entity's certified tax rate, the taxing entity's budget, a special
- 308                    district's or special service district's fee implementation or increase, or a
- 309                    combination of these items.
- 310            (ii) The governing body of a taxing entity conducting a public hearing described in
- 311                    Subsection (3)(a)(v) or (4)(b) shall:
- 312                    (A) state the dollar amount of additional ad valorem tax revenue that would be
- 313                    generated each year by the proposed increase in the certified tax rate;
- 314                    (B) explain the reasons for the proposed tax increase, including the taxing entity's
- 315                    intended use of additional ad valorem tax revenue described in Subsection
- 316                    (8)(b)(ii)(A);
- 317                    (C) if the county auditor compiles the list required by Section 59-2-919.2, present
- 318                    the list at the public hearing and make the list available on the taxing entity's
- 319                    public website; and
- 320                    (D) provide an interested party desiring to be heard an opportunity to present oral
- 321                    testimony[?] within reasonable time limits and without unreasonable restriction
- 322                    on the number of individuals allowed to make public comment.
- 323                    [~~(A) within reasonable time limits; and]~~
- 324                    [~~(B) without unreasonable restriction on the number of individuals allowed to~~
- 325                    ~~make public comment.]~~
- 326            (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
- 327                    public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the
- 328                    public hearing of another overlapping taxing entity in the same county.
- 329                    (ii) The taxing entities in which the power to set tax levies is vested in the same

- 330 governing board or authority may consolidate the public hearings described in  
331 Subsection (3)(a)(v) or (4)(b) into one public hearing.
- 332 (d) ~~[A county legislative body]~~ The county auditor shall resolve any conflict in public  
333 hearing dates and times after consultation with each affected taxing entity.
- 334 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or  
335 (4)(b) beginning at or after 6 p.m.
- 336 (ii) If a taxing entity holds a public meeting for the purpose of addressing general  
337 business of the taxing entity on the same date as a public hearing described in  
338 Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business  
339 items shall conclude before the beginning of the public hearing described in  
340 Subsection (3)(a)(v) or (4)(b).
- 341 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the  
342 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as  
343 another public hearing of the taxing entity.
- 344 (ii) A taxing entity may hold the following hearings on the same date as a public  
345 hearing described in Subsection (3)(a)(v) or (4)(b):
- 346 (A) a budget hearing;
- 347 (B) if the taxing entity is a special district or a special service district, a fee  
348 hearing described in Section 17B-1-643;
- 349 (C) if the taxing entity is a town, an enterprise fund hearing described in Section  
350 10-5-107.5; or
- 351 (D) if the taxing entity is a city, an enterprise fund hearing described in Section  
352 10-6-135.5.
- 353 (9) (a) If a taxing entity does not make a final decision on budgeting additional ad  
354 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b),  
355 the taxing entity shall:
- 356 (i) announce at that public hearing the scheduled time and place of the next public  
357 meeting at which the taxing entity will consider budgeting the additional ad  
358 valorem tax revenue; and
- 359 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described  
360 in Subsection (9)(a)(i) before September 1.
- 361 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of  
362 additional ad valorem tax revenue that exceeds the largest amount of additional ad  
363 valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).

364 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's  
 365 certified tax rate may coincide with a public hearing on the fiscal year taxing entity's  
 366 proposed annual budget.

367 (10) (a) A county auditor may conduct an audit to verify a taxing entity's compliance  
 368 with Subsection (8).

369 (b) If the county auditor, after completing an audit, finds that a taxing entity has failed to  
 370 meet the requirements of Subsection (8), the county auditor shall prepare and submit  
 371 a report of the auditor's findings to the commission.

372 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax  
 373 rate if, on or before September 15 of the year in which the taxing entity is required to  
 374 hold the public hearing described in Subsection (3)(a)(v) or (4)(b), the commission  
 375 determines that the taxing entity has failed to meet the requirements of Subsection (8).

376 Section 3. Section **59-2-919.1** is amended to read:

377 **59-2-919.1 (Effective 01/01/25). Notice of property valuation and tax changes.**

378 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or  
 379 before July 22 of each year, shall notify each owner of real estate who is listed on the  
 380 assessment roll.

381 (2) The notice described in Subsection (1) shall:

382 (a) except as provided in Subsection (4), be sent to all owners of real property by mail  
 383 10 or more days before the day on which:

384 (i) the county board of equalization meets; and

385 (ii) the taxing entity holds a public hearing on the proposed increase in the certified  
 386 tax rate;

387 (b) be on a form that is:

388 (i) approved by the commission; and

389 (ii) uniform in content in all counties in the state; and

390 (c) contain for each property:

391 (i) the assessor's determination of the value of the property;

392 (ii) the taxable value of the property;

393 (iii) (A) the deadline for the taxpayer to make an application to appeal the  
 394 valuation or equalization of the property under Section 59-2-1004; or

395 (B) for property assessed by the commission, the deadline for the taxpayer to  
 396 apply to the commission for a hearing on an objection to the valuation or  
 397 equalization of the property under Section 59-2-1007;

- 398 (iv) for a property assessed by the commission, a statement that the taxpayer may not  
399 appeal the valuation or equalization of the property to the county board of  
400 equalization;
- 401 (v) itemized tax information for all applicable taxing entities, including:  
402 (A) the dollar amount of the taxpayer's tax liability for the property in the prior  
403 year; and  
404 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 405 (vi) the following, stated separately:  
406 (A) the charter school levy described in Section 53F-2-703;  
407 (B) the multicounty assessing and collecting levy described in Subsection  
408 59-2-1602(2);  
409 (C) the county assessing and collecting levy described in Subsection 59-2-1602  
410 (4); [~~and~~]  
411 (D) levies for debt service voted on by the public;  
412 (E) levies imposed for special purposes under Section 10-6-133.4; and  
413 [~~(F)~~] (F) for a fiscal year that begins on or after July 1, 2023, the combined basic  
414 rate as defined in Section 53F-2-301;
- 415 (vii) the tax impact on the property;
- 416 (viii) the date, time, and place of the required public hearing for each entity;
- 417 (ix) property tax information pertaining to:  
418 (A) taxpayer relief;  
419 (B) options for payment of taxes;  
420 (C) collection procedures; and  
421 (D) the residential exemption described in Section 59-2-103;
- 422 (x) information specifically authorized to be included on the notice under this chapter;
- 423 (xi) the last property review date of the property as described in Subsection  
424 59-2-303.1(1)(c); [~~and~~]
- 425 (xii) instructions on how the taxpayer may obtain additional information regarding  
426 the valuation of the property, including the characteristics and features of the  
427 property, from at least one the following sources:  
428 (A) a website maintained by the county; or  
429 (B) the county assessor's office; and
- 430 [~~(xii)~~] (xiii) other [~~property tax~~] information approved by the commission.
- 431 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection

- 432 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in  
433 addition to the information required by Subsection (2):
- 434 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;  
435 (b) the difference between the dollar amount of the taxpayer's tax liability if the  
436 proposed increase is approved and the dollar amount of the taxpayer's tax liability  
437 under the current rate, placed in close proximity to the information described in  
438 Subsection (2)(c)(viii); [~~and~~]
- 439 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the  
440 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax  
441 liability under the current tax rate[-] ; and
- 442 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad  
443 valorem tax revenue, as defined in Section 59-2-919, that would be generated each  
444 year if the proposed tax increase is approved.
- 445 (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the  
446 county auditor's discretion, provide the notice required by this section to a taxpayer  
447 by electronic means if a taxpayer makes an election, according to procedures  
448 determined by the county auditor, to receive the notice by electronic means.
- 449 (b) (i) If a notice required by this section is sent by electronic means, a county auditor  
450 shall attempt to verify whether a taxpayer receives the notice.
- 451 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or  
452 more before the county board of equalization meets and the taxing entity holds a  
453 public hearing on a proposed increase in the certified tax rate, the notice required  
454 by this section shall also be sent by mail as provided in Subsection (2).
- 455 (c) A taxpayer may revoke an election to receive the notice required by this section by  
456 electronic means if the taxpayer provides written notice to the county auditor on or  
457 before April 30.
- 458 (d) An election or a revocation of an election under this Subsection (4):
- 459 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or  
460 before the due date for paying the tax; or
- 461 (ii) does not alter the requirement that a taxpayer appealing the valuation or the  
462 equalization of the taxpayer's real property submit the application for appeal  
463 within the time period provided in Subsection 59-2-1004(3).
- 464 (e) A county auditor shall provide the notice required by this section as provided in  
465 Subsection (2), until a taxpayer makes a new election in accordance with this

- 466 Subsection (4), if:
- 467 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive
- 468 the notice required by this section by electronic means; or
- 469 (ii) the county auditor finds that the taxpayer's electronic contact information is
- 470 invalid.
- 471 (f) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless
- 472 of whether the property that is the subject of the notice required by this section is
- 473 exempt from taxation.

474 Section 4. Section **59-2-919.2** is amended to read:

475 **59-2-919.2 (Effective 01/01/25). Consolidated advertisement of public hearings.**

- 476 (1) (a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity
- 477 provides the notice to the county required under Subsection 59-2-919(8)(a)(i), the
- 478 taxing entity shall provide to the county auditor the information required by
- 479 Subsection 59-2-919(8)(a)(i).
- 480 (b) A taxing entity is not required to notify the county auditor of the taxing entity's
- 481 public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt
- 482 from the notice requirements of Section 59-2-919.
- 483 (2) If as of July 22, two or more taxing entities notify the county auditor under Subsection
- 484 (1), the county auditor shall by no later than July 22 of each year:
- 485 (a) compile a list of the taxing entities that notify the county auditor under Subsection
- 486 (1);
- 487 (b) include on the list described in Subsection (2)(a), the following information for each
- 488 taxing entity on the list:
- 489 (i) the name of the taxing entity;
- 490 (ii) the date, time, and location of the public hearing described in Subsection 59-2-919
- 491 (8)(a)(i);
- 492 (iii) the average dollar increase on a residence in the taxing entity that the proposed
- 493 tax increase would generate; ~~and~~
- 494 (iv) the average dollar increase on a business in the taxing entity that the proposed tax
- 495 increase would generate;
- 496 (v) the dollar amount of additional ad valorem tax revenue, as defined in Section
- 497 59-2-919, that would be generated each year if the proposed tax increase is
- 498 approved;
- 499 (vi) the approximate percentage increase in ad valorem tax revenue for the taxing

- 500            entity if the proposed tax increase is approved; and  
501            (vii) other information approved by the commission;
- 502        (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that  
503            notifies the county auditor under Subsection (1); and
- 504        (d) in addition to the requirements of Subsection (3), if the county has a webpage,  
505            publish a copy of the list described in Subsection (2)(a) on the county's webpage until  
506            December 31.
- 507 (3) (a) At least two weeks before any public hearing included in the list under  
508        Subsection (2) is held, the county auditor shall publish:
- 509            (i) the list compiled under Subsection (2); and  
510            (ii) a statement that:
- 511                    (A) the list is for informational purposes only;  
512                    (B) the list should not be relied on to determine a person's tax liability under this  
513                    chapter; and  
514                    (C) for specific information related to the tax liability of a taxpayer, the taxpayer  
515                    should review the taxpayer's tax notice received under Section 59-2-919.1.
- 516        (b) Except as provided in Subsection (3)(d)(ii), the information described in Subsection  
517            (3)(a) shall be published:
- 518            (i) in no less than 1/4 page in size;  
519            (ii) except for the heading described in Subsection (3)(b)(iii), in not less than  
520                    10-point type;  
521            (iii) under the following heading at the top of the document in not less than 18-point  
522                    boldface type: "NOTICE OF PROPOSED TAX INCREASES"; and  
523            [~~(ii) in type no smaller than 18 point; and~~  
524            [~~(iii)~~] (iv) surrounded by a 1/4-inch border.
- 525        (c) The published information described in Subsection (3)(a) and published in  
526            accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper  
527            where a legal notice or classified advertisement appears.
- 528        (d) A county auditor shall publish the information described in Subsection (3)(a):
- 529            (i) (A) in a newspaper or combination of newspapers that are:
- 530                    (I) published at least one day per week;  
531                    (II) of general interest and readership in the county; and  
532                    (III) not of limited subject matter; and  
533                    (B) once each week for the two weeks preceding the first hearing included in the



- 534 list compiled under Subsection (2); and
- 535 (ii) for two weeks preceding the [the-]day of the first hearing included in the list
- 536 compiled under Subsection (2):
- 537 (A) as required in Section 45-1-101; and
- 538 (B) for the county, as a class A notice under Section 63G-30-102.
- 539 (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the
- 540 list described in Subsection (2)(c) to a person:
- 541 (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the
- 542 taxing entity; or
- 543 (b) who requests a copy of the list.
- 544 (5) (a) A county auditor shall by no later than 30 days from the day on which the last
- 545 publication of the information required by Subsection (3)(a) is made:
- 546 (i) determine the costs of compiling and publishing the list; and
- 547 (ii) charge each taxing entity included on the list an amount calculated by dividing
- 548 the amount determined under Subsection (5)(a) by the number of taxing entities
- 549 on the list.
- 550 (b) A taxing entity shall pay the county auditor the amount charged under Subsection
- 551 (5)(a).
- 552 (6) The publication of the list under this section does not remove or change the notice
- 553 requirements of Section 59-2-919 for a taxing entity.
- 554 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 555 commission may make rules:
- 556 (a) relating to the publication of a consolidated advertisement which includes the
- 557 information described in Subsection (2) for a taxing entity that overlaps two or more
- 558 counties;
- 559 (b) relating to the payment required in Subsection (5)(b); and
- 560 (c) to oversee the administration of this section and provide for uniform implementation.
- 561 Section 5. Section **59-2-924.2** is amended to read:
- 562 **59-2-924.2 (Effective 05/01/24). Adjustments to the calculation of a taxing**
- 563 **entity's certified tax rate.**
- 564 (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated in
- 565 accordance with Section 59-2-924.
- 566 (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from uniform
- 567 fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2,

568 59-2-405.3, or 72-10-110.5 as a result of any county imposing a sales and use tax under  
569 Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease  
570 its certified tax rate to offset the increased revenues.

571 (3) (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under  
572 Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate  
573 shall be:

574 (i) decreased on a one-time basis by the amount of the estimated sales and use tax  
575 revenue to be distributed to the county under Subsection 59-12-1102(3); and

576 (ii) increased by the amount necessary to offset the county's reduction in revenue  
577 from uniform fees on tangible personal property under Section 59-2-405,  
578 59-2-405.1, 59-2-405.2, 59-2-405.3, or 72-10-110.5 as a result of the decrease in  
579 the certified tax rate under Subsection (3)(a)(i).

580 (b) The commission shall determine estimates of sales and use tax distributions for  
581 purposes of Subsection (3)(a).

582 (4) Beginning January 1, 1998, if a municipality has imposed an additional resort  
583 communities sales and use tax under Section 59-12-402, the municipality's certified tax  
584 rate shall be decreased on a one-time basis by the amount necessary to offset the first 12  
585 months of estimated revenue from the additional resort communities sales and use tax  
586 imposed under Section 59-12-402.

587 (5) (a) This Subsection (5) applies to each county that:

588 (i) establishes a countywide special service district under Title 17D, Chapter 1,  
589 Special Service District Act, to provide jail service, as provided in Subsection  
590 17D-1-201(10); and

591 (ii) levies a property tax on behalf of the special service district under Section  
592 17D-1-105.

593 (b) (i) The certified tax rate of each county to which this Subsection (5) applies shall  
594 be decreased by the amount necessary to reduce county revenues by the same  
595 amount of revenues that will be generated by the property tax imposed on behalf  
596 of the special service district.

597 (ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the  
598 levy on behalf of the special service district under Section 17D-1-105.

599 (6) (a) As used in this Subsection (6):

600 (i) "Annexing county" means a county whose unincorporated area is included within  
601 a public safety district by annexation.

- 602 (ii) "Annexing municipality" means a municipality whose area is included within a  
603 public safety district by annexation.
- 604 (iii) "Equalized public safety protection tax rate" means the tax rate that results from:  
605 (A) calculating, for each participating county and each participating municipality,  
606 the property tax revenue necessary:  
607 (I) in the case of a fire district, to cover all of the costs associated with  
608 providing fire protection, paramedic, and emergency services:  
609 (Aa) for a participating county, in the unincorporated area of the county; and  
610 (Bb) for a participating municipality, in the municipality; or  
611 (II) in the case of a police district, to cover all the costs:  
612 (Aa) associated with providing law enforcement service:  
613 (Ii) for a participating county, in the unincorporated area of the county;  
614 and  
615 (IIii) for a participating municipality, in the municipality; and  
616 (Bb) that the police district board designates as the costs to be funded by a  
617 property tax; and  
618 (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all  
619 participating counties and all participating municipalities and then dividing that  
620 sum by the aggregate taxable value of the property, as adjusted in accordance  
621 with Section 59-2-913:  
622 (I) for participating counties, in the unincorporated area of all participating  
623 counties; and  
624 (II) for participating municipalities, in all the participating municipalities.
- 625 (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service  
626 Area Act:  
627 (A) created to provide fire protection, paramedic, and emergency services; and  
628 (B) in the creation of which an election was not required under Subsection  
629 17B-1-214(3)(d).
- 630 (v) "Participating county" means a county whose unincorporated area is included  
631 within a public safety district at the time of the creation of the public safety  
632 district.
- 633 (vi) "Participating municipality" means a municipality whose area is included within  
634 a public safety district at the time of the creation of the public safety district.
- 635 (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9,

- 636 Service Area Act, within a county of the first class:
- 637 (A) created to provide law enforcement service; and
- 638 (B) in the creation of which an election was not required under Subsection
- 639 17B-1-214(3)(d).
- 640 (viii) "Public safety district" means a fire district or a police district.
- 641 (ix) "Public safety service" means:
- 642 (A) in the case of a public safety district that is a fire district, fire protection,
- 643 paramedic, and emergency services; and
- 644 (B) in the case of a public safety district that is a police district, law enforcement
- 645 service.
- 646 (b) In the first year following creation of a public safety district, the certified tax rate of
- 647 each participating county and each participating municipality shall be decreased by
- 648 the amount of the equalized public safety tax rate.
- 649 (c) In the first budget year following annexation to a public safety district, the certified
- 650 tax rate of each annexing county and each annexing municipality shall be decreased
- 651 by an amount equal to the amount of revenue budgeted by the annexing county or
- 652 annexing municipality:
- 653 (i) for public safety service; and
- 654 (ii) in:
- 655 (A) for a taxing entity operating under a January 1 through December 31 fiscal
- 656 year, the prior calendar year; or
- 657 (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the
- 658 prior fiscal year.
- 659 (d) Each tax levied under this section by a public safety district shall be considered to be
- 660 levied by:
- 661 (i) each participating county and each annexing county for purposes of the county's
- 662 tax limitation under Section 59-2-908; and
- 663 (ii) each participating municipality and each annexing municipality for purposes of
- 664 the municipality's tax limitation under Section 10-5-112, for a town, or Section
- 665 10-6-133, for a city.
- 666 (e) The calculation of a public safety district's certified tax rate for the year of
- 667 annexation shall be adjusted to include an amount of revenue equal to one half of the
- 668 amount of revenue budgeted by the annexing entity for public safety service in the
- 669 annexing entity's prior fiscal year if:

- 670 (i) the public safety district operates on a January 1 through December 31 fiscal year;  
671 (ii) the public safety district approves an annexation of an entity operating on a July 1  
672 through June 30 fiscal year; and  
673 (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.
- 674 (7) (a) The base taxable value as defined in Section 17C-1-102 shall be reduced for any  
675 year to the extent necessary to provide a community reinvestment agency established  
676 under Title 17C, Limited Purpose Local Government Entities - Community  
677 Reinvestment Agency Act, with approximately the same amount of money the  
678 agency would have received without a reduction in the county's certified tax rate,  
679 calculated in accordance with Section 59-2-924, if:
- 680 (i) in that year there is a decrease in the certified tax rate under Subsection (2) or  
681 (3)(a);  
682 (ii) the amount of the decrease is more than 20% of the county's certified tax rate of  
683 the previous year; and  
684 (iii) the decrease results in a reduction of the amount to be paid to the agency under  
685 Section 17C-1-403 or 17C-1-404.
- 686 (b) The base taxable value as defined in Section 17C-1-102 shall be increased in any  
687 year to the extent necessary to provide a community reinvestment agency with  
688 approximately the same amount of money as the agency would have received without  
689 an increase in the certified tax rate that year if:
- 690 (i) in that year the base taxable value as defined in Section 17C-1-102 is reduced due  
691 to a decrease in the certified tax rate under Subsection (2) or (3)(a); and  
692 (ii) the certified tax rate of a city, school district, special district, or special service  
693 district increases independent of the adjustment to the taxable value of the base  
694 year.
- 695 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a), the  
696 amount of money allocated and, when collected, paid each year to a community  
697 reinvestment agency established under Title 17C, Limited Purpose Local  
698 Government Entities - Community Reinvestment Agency Act, for the payment of  
699 bonds or other contract indebtedness, but not for administrative costs, may not be less  
700 than that amount would have been without a decrease in the certified tax rate under  
701 Subsection (2) or (3)(a).
- 702 (8) (a) For the calendar year beginning on January 1, 2014, the calculation of a county  
703 assessing and collecting levy shall be adjusted by the amount necessary to offset:

- 704 (i) any change in the certified tax rate that may result from amendments to Part 16,  
705 Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270,  
706 Section 3; and
- 707 (ii) the difference in the amount of revenue a taxing entity receives from or  
708 contributes to the Property Tax Valuation Fund, created in Section 59-2-1602, that  
709 may result from amendments to Part 16, Multicounty Assessing and Collecting  
710 Levy, in Laws of Utah 2014, Chapter 270, Section 3.
- 711 (b) A taxing entity is not required to comply with the notice and public hearing  
712 requirements in Section 59-2-919 for an adjustment to the county assessing and  
713 collecting levy described in Subsection (8)(a).
- 714 (9) If a taxing entity receives decreased revenues from uniform fees on tangible personal  
715 property under Section 59-2-405 as a result of any error in applying uniform fees to  
716 motor vehicle registration in the calendar year beginning on January 1, 2023, the  
717 commission may, for the calendar year beginning on January 1, 2024, increase the  
718 taxing entity's budgeted revenue to offset the decreased revenues.
- 719 Section 6. **Effective date.**
- 720 (1) Except as provided in Subsection (2), this bill takes effect for a taxable year beginning  
721 on or after January 1, 2025.
- 722 (2) The actions affecting Section 59-2-924.2 take effect on May 1, 2024.
- 723 Section 7. **Retrospective operation.**
- 724 Section 59-2-924.2 has retrospective operation for a taxable year beginning on or  
725 after January 1, 2024.