

Senator Chris H. Wilson proposes the following substitute bill:

TRUTH IN TAXATION MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Chris H. Wilson

House Sponsor: Keven J. Stratton

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;



- 26 ▶ modifies the requirements for a county auditor in connection with consolidated
- 27 public hearings;
- 28 ▶ allows the State Tax Commission to make certain revenue adjustments based on
- 29 errors associated with uniform fees; and
- 30 ▶ makes technical and conforming changes.

31 **Money Appropriated in this Bill:**

32 None

33 **Other Special Clauses:**

34 This bill provides a special effective date.

35 This bill provides retrospective operation.

36 **Utah Code Sections Affected:**

37 AMENDS:

- 38 **59-2-918.5**, as last amended by Laws of Utah 2016, Chapter 98
- 39 **59-2-919**, as last amended by Laws of Utah 2023, Chapters 16, 435
- 40 **59-2-919.1**, as last amended by Laws of Utah 2023, Chapters 7, 471
- 41 **59-2-919.2**, as last amended by Laws of Utah 2023, Chapter 435
- 42 **59-2-924.2**, as last amended by Laws of Utah 2023, Chapter 16

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

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

46 **59-2-918.5. Hearings on judgment levies -- Advertisement.**

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

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

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

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

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

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

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

65 (3) The advertisement shall specify the date, time, and location of the public hearing at
66 which the levy will be considered and shall set forth the total amount of the eligible judgment
67 and the tax impact on an average residential and business property located within the taxing
68 entity.

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

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

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

77 Section 2. Section 59-2-919 is amended to read:

78 **59-2-919. Notice and public hearing requirements for certain tax increases --**

79 **Exceptions -- Audit.**

80 (1) As used in this section:

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

83 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including
84 revenue from:

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

86 (ii) personal property that is:

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

88 (B) semiconductor manufacturing equipment.

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

91 (d) "County executive calendar year taxing entity" means a calendar year taxing entity
92 that operates under the county executive-council form of government described in Section
93 [17-52a-203](#).

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

97 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that
98 begins on July 1 and ends on June 30.

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

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

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

103 (iii) revenue generated by the charter school levy described in Section [53F-2-703](#).

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

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

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

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

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

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

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

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

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

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

125 (iv) provides notice by mail:

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

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

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

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

131 (B) in conjunction with the public hearing required by Section [17-36-13](#) or [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 greater than
139 the amount of additional ad valorem tax revenue previously stated by the county executive in
140 accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:

141 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the
142 county executive calendar year taxing entity conducts the public hearing under Subsection
143 (3)(a)(v); and

144 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the
145 county executive calendar year taxing entity conducts the public hearing required by
146 Subsection (3)(a)(v).

147 (c) The notice described in Subsection (3)(a)(iv):

148 (i) shall be mailed to each owner of property:

149 (A) within the calendar year taxing entity; and

150 (B) listed on the assessment roll;

151 (ii) shall be printed on a separate form that:

152 (A) is developed by the commission;

153 (B) states at the top of the form, in bold upper-case type no smaller than 18 point

154 "NOTICE OF PROPOSED TAX INCREASE"; and

155 (C) may be mailed with the notice required by Section 59-2-1317;

156 (iii) shall contain for each property described in Subsection (3)(c)(i):

157 (A) the value of the property for the current calendar year;

158 (B) the tax on the property for the current calendar year; and

159 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year

160 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax

161 rate, the estimated tax on the property;

162 (iv) shall contain the following statement:

163 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar

164 year]. This notice contains estimates of the tax on your property and the proposed tax increase

165 on your property as a result of this tax increase. These estimates are calculated on the basis of

166 [insert previous applicable calendar year] data. The actual tax on your property and proposed

167 tax increase on your property may vary from this estimate.";

168 (v) shall state the dollar amount of additional ad valorem tax revenue that would be

169 generated each year by the proposed increase in the certified tax rate;

170 (vi) shall include a brief statement of the primary purpose for the proposed tax

171 increase, including the taxing entity's intended use of additional ad valorem tax revenue

172 described in Subsection (3)(c)(v);

173 [~~(v)~~] (vii) shall state the date, time, and place of the public hearing described in

174 Subsection (3)(a)(v); [~~and~~]

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

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

177 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall

178 calculate the estimated tax on property on the basis of:

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

180 (ii) the amount of additional ad valorem tax revenue stated in accordance with this

181 section.

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

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

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

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

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

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

196 (ii) the taxing entity:

197 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year;
198 and

199 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax
200 revenue.

201 (6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this
202 section shall be published:

203 (i) subject to Section 45-1-101, in a newspaper or combination of newspapers of
204 general circulation in the taxing entity;

205 (ii) electronically in accordance with Section 45-1-101; and

206 (iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least 14
207 days before the day on which the taxing entity conducts the public hearing described in
208 Subsection (3)(a)(v) or (4)(b).

209 (b) The advertisement described in Subsection (6)(a)(i) shall:

210 (i) be no less than 1/4 page in size;

211 (ii) use type no smaller than 18 point; and

212 (iii) be surrounded by a 1/4-inch border.

213 (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that
214 portion of the newspaper where legal notices and classified advertisements appear.

215 (d) It is the intent of the Legislature that:

216 (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a
217 newspaper that is published at least one day per week; and

218 (ii) the newspaper or combination of newspapers selected:

219 (A) be of general interest and readership in the taxing entity; and

220 (B) not be of limited subject matter.

221 (e) (i) The advertisement described in Subsection (6)(a)(i) shall:

222 (A) except as provided in Subsection (6)(f), be run once each week for the two weeks
223 before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b);
224 [and]

225 (B) state that the taxing entity will meet on a certain day, time, and place fixed in the
226 advertisement, which shall be seven or more days after the day the first advertisement is
227 published, for the purpose of hearing comments regarding any proposed increase and to explain
228 the reasons for the proposed increase; and

229 (C) state the Internet address for the taxing entity's public website.

230 (ii) The advertisement described in Subsection (6)(a)(ii) shall:

231 (A) be published two weeks before a taxing entity conducts a public hearing described
232 in Subsection (3)(a)(v) or (4)(b); [and]

233 (B) state that the taxing entity will meet on a certain day, time, and place fixed in the
234 advertisement, which shall be seven or more days after the day the first advertisement is
235 published, for the purpose of hearing comments regarding any proposed increase and to explain
236 the reasons for the proposed increase; and

237 (C) state the Internet address for the taxing entity's public website.

238 (f) If a fiscal year taxing entity's public hearing information is published by the county
239 auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the
240 requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run
241 the advertisement once during the week before the fiscal year taxing entity conducts a public
242 hearing at which the taxing entity's annual budget is discussed.

243 (g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an
244 advertisement shall be substantially as follows:

245 "NOTICE OF PROPOSED TAX INCREASE
246 (NAME OF TAXING ENTITY)

247 The (name of the taxing entity) is proposing to increase its property tax revenue.

248 • The (name of the taxing entity) tax on a (insert the average value of a
249 residence in the taxing entity rounded to the nearest thousand dollars)
250 residence would increase from \$ _____ to \$ _____, which is
251 \$ _____ per year.

252 • The (name of the taxing entity) tax on a (insert the value of a business
253 having the same value as the average value of a residence in the taxing
254 entity) business would increase from \$ _____ to \$ _____, which is
255 \$ _____ per year.

256 • If the proposed budget is approved, (name of the taxing entity) would
257 receive an additional \$ _____ in property tax revenue per year as a
258 result of the tax increase.

259 • If the proposed budget is approved, (name of the taxing entity) would
260 increase its property tax budgeted revenue by ___% above last year's
261 property tax budgeted revenue excluding eligible new growth.

262 [~~AH~~] The (name of the taxing entity) invites all concerned citizens [~~are invited~~] to a
263 public hearing [~~on the tax increase~~] for the purpose of hearing comments regarding the
264 proposed tax 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
269 of 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 Subsection (6) by

274 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 approved
286 direct notice.

287 (8) (a) (i) ~~[(A)]~~ A fiscal year taxing entity shall, on or before ~~[March]~~ June 1, notify the
288 ~~[county legislative body in which the fiscal year taxing entity is located of the date, time, and~~
289 ~~place of the first public hearing at which the fiscal year taxing entity's annual budget will be~~
290 ~~discussed]~~ commission and the county auditor of the date, time, and place of the public hearing
291 described in Subsection (4)(b).

292 ~~[(B) A county that receives notice from a fiscal year taxing entity under Subsection~~
293 ~~(8)(a)(i)(A) shall include on the notice required by Section 59-2-919.1 the date, time, and place~~
294 ~~of the public hearing described in Subsection (8)(a)(i)(A).]~~

295 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar
296 year, notify the ~~[county legislative body in which the calendar year taxing entity is located of~~
297 ~~the date, time, and place of the first public hearing at which the calendar year taxing entity's~~
298 ~~annual budget will be discussed]~~ commission and the county auditor of the date, time, and
299 place of the public hearing described in Subsection (3)(a)(v).

300 (b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

301 (A) open to the public; and

302 (B) held at a meeting of the taxing entity with no items on the agenda other than
303 discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing
304 entity's certified tax rate, the taxing entity's budget, a special district's or special service

305 district's fee implementation or increase, or a combination of these items.

306 (ii) The governing body of a taxing entity conducting a public hearing described in
307 Subsection (3)(a)(v) or (4)(b) shall:

308 (A) state the dollar amount of additional ad valorem tax revenue that would be
309 generated each year by the proposed increase in the certified tax rate;

310 (B) explain the reasons for the proposed tax increase, including the taxing entity's
311 intended use of additional ad valorem tax revenue described in Subsection (8)(b)(ii)(A);

312 (C) if the county auditor compiles the list required by Section 59-2-919.2, present the
313 list at the public hearing and make the list available on the taxing entity's public website; and

314 (D) provide an interested party desiring to be heard an opportunity to present oral
315 testimony[:] within reasonable time limits and without unreasonable restriction on the number
316 of individuals allowed to make public comment.

317 [~~(A) within reasonable time limits; and]~~

318 [~~(B) without unreasonable restriction on the number of individuals allowed to make~~
319 ~~public comment.]~~

320 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
321 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing
322 of another overlapping taxing entity in the same county.

323 (ii) The taxing entities in which the power to set tax levies is vested in the same
324 governing board or authority may consolidate the public hearings described in Subsection
325 (3)(a)(v) or (4)(b) into one public hearing.

326 (d) [~~A county legislative body]~~ The county auditor shall resolve any conflict in public
327 hearing dates and times after consultation with each affected taxing entity.

328 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
329 (4)(b) beginning at or after 6 p.m.

330 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
331 business of the taxing entity on the same date as a public hearing described in Subsection
332 (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before
333 the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

334 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
335 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public

336 hearing of the taxing entity.

337 (ii) A taxing entity may hold the following hearings on the same date as a public
338 hearing described in Subsection (3)(a)(v) or (4)(b):

339 (A) a budget hearing;

340 (B) if the taxing entity is a special district or a special service district, a fee hearing
341 described in Section 17B-1-643;

342 (C) if the taxing entity is a town, an enterprise fund hearing described in Section
343 10-5-107.5; or

344 (D) if the taxing entity is a city, an enterprise fund hearing described in Section
345 10-6-135.5.

346 (9) (a) If a taxing entity does not make a final decision on budgeting additional ad
347 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing
348 entity shall:

349 (i) announce at that public hearing the scheduled time and place of the next public
350 meeting at which the taxing entity will consider budgeting the additional ad valorem tax
351 revenue; and

352 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described
353 in Subsection (9)(a)(i) before September 1.

354 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount
355 of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem
356 tax revenue stated at a public meeting under Subsection (3)(a)(i).

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

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

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

365 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax
366 rate if, on or before September 15 of the year in which the taxing entity is required to hold the

367 public hearing described in Subsection (3)(a)(v) or (4)(b), the commission determines that the
368 taxing entity has failed to meet the requirements of Subsection (8).

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

370 **59-2-919.1. Notice of property valuation and tax changes.**

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

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

375 (a) except as provided in Subsection (4), be sent to all owners of real property by mail
376 10 or more days before the day on which:

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

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

380 (b) be on a form that is:

381 (i) approved by the commission; and

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

383 (c) contain for each property:

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

385 (ii) the taxable value of the property;

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

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

391 (iv) for a property assessed by the commission, a statement that the taxpayer may not
392 appeal the valuation or equalization of the property to the county board of equalization;

393 (v) itemized tax information for all applicable taxing entities, including:

394 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;

395 and

396 (B) the dollar amount of the taxpayer's tax liability under the current rate;

397 (vi) the following, stated separately:

- 398 (A) the charter school levy described in Section [53F-2-703](#);
- 399 (B) the multicounty assessing and collecting levy described in Subsection
- 400 [59-2-1602\(2\)](#);
- 401 (C) the county assessing and collecting levy described in Subsection [59-2-1602\(4\)](#);
- 402 [~~and~~]
- 403 (D) levies for debt service voted on by the public;
- 404 (E) levies imposed for special purposes under Section [10-6-133.4](#); and
- 405 [~~(F)~~] (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate
- 406 as defined in Section [53F-2-301](#);
- 407 (vii) the tax impact on the property;
- 408 (viii) the date, time, and place of the required public hearing for each entity;
- 409 (ix) property tax information pertaining to:
- 410 (A) taxpayer relief;
- 411 (B) options for payment of taxes;
- 412 (C) collection procedures; and
- 413 (D) the residential exemption described in Section [59-2-103](#);
- 414 (x) information specifically authorized to be included on the notice under this chapter;
- 415 (xi) the last property review date of the property as described in Subsection
- 416 [59-2-303.1\(1\)\(c\)](#); [~~and~~]
- 417 (xii) instructions on how the taxpayer may obtain additional information regarding the
- 418 valuation of the property, including the characteristics and features of the property, from at
- 419 least one the following sources:
- 420 (A) a website maintained by the county; or
- 421 (B) the county assessor's office; and
- 422 [~~(xii)~~] (xiii) other [~~property tax~~] information approved by the commission.
- 423 (3) If a taxing entity that is subject to the notice and hearing requirements of
- 424 Subsection [59-2-919\(4\)](#) proposes a tax increase, the notice described in Subsection (1) shall
- 425 state, in addition to the information required by Subsection (2):
- 426 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 427 (b) the difference between the dollar amount of the taxpayer's tax liability if the
- 428 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the

429 current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
430 [and]

431 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under
432 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability
433 under the current tax rate[-]; and

434 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
435 valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the
436 proposed tax increase is approved.

437 (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at
438 the county auditor's discretion, provide the notice required by this section to a taxpayer by
439 electronic means if a taxpayer makes an election, according to procedures determined by the
440 county auditor, to receive the notice by electronic means.

441 (b) (i) If a notice required by this section is sent by electronic means, a county auditor
442 shall attempt to verify whether a taxpayer receives the notice.

443 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more
444 before the county board of equalization meets and the taxing entity holds a public hearing on a
445 proposed increase in the certified tax rate, the notice required by this section shall also be sent
446 by mail as provided in Subsection (2).

447 (c) A taxpayer may revoke an election to receive the notice required by this section by
448 electronic means if the taxpayer provides written notice to the county auditor on or before April
449 30.

450 (d) An election or a revocation of an election under this Subsection (4):

451 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
452 before the due date for paying the tax; or

453 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
454 equalization of the taxpayer's real property submit the application for appeal within the time
455 period provided in Subsection 59-2-1004(3).

456 (e) A county auditor shall provide the notice required by this section as provided in
457 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

458 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the
459 notice required by this section by electronic means; or

460 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.
461 (f) A person is considered to be a taxpayer for purposes of this Subsection (4)
462 regardless of whether the property that is the subject of the notice required by this section is
463 exempt from taxation.

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

465 **59-2-919.2. Consolidated advertisement of public hearings.**

466 (1) (a) Except as provided in Subsection (1)(b), on the same day on which a taxing
467 entity provides the notice to the county required under Subsection **59-2-919(8)(a)(i)**, the taxing
468 entity shall provide to the county auditor the information required by Subsection
469 **59-2-919(8)(a)(i)**.

470 (b) A taxing entity is not required to notify the county auditor of the taxing entity's
471 public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt from the
472 notice requirements of Section **59-2-919**.

473 (2) If as of July 22, two or more taxing entities notify the county auditor under
474 Subsection (1), the county auditor shall by no later than July 22 of each year:

475 (a) compile a list of the taxing entities that notify the county auditor under Subsection
476 (1);

477 (b) include on the list described in Subsection (2)(a), the following information for
478 each taxing entity on the list:

479 (i) the name of the taxing entity;

480 (ii) the date, time, and location of the public hearing described in Subsection
481 **59-2-919(8)(a)(i)**;

482 (iii) the average dollar increase on a residence in the taxing entity that the proposed tax
483 increase would generate; ~~and~~

484 (iv) the average dollar increase on a business in the taxing entity that the proposed tax
485 increase would generate;

486 (v) the dollar amount of additional ad valorem tax revenue, as defined in Section
487 **59-2-919**, that would be generated each year if the proposed tax increase is approved;

488 (vi) the approximate percentage increase in ad valorem tax revenue for the taxing entity
489 if the proposed tax increase is approved; and

490 (vii) other information approved by the commission;

491 (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that
492 notifies the county auditor under Subsection (1); and

493 (d) in addition to the requirements of Subsection (3), if the county has a webpage,
494 publish a copy of the list described in Subsection (2)(a) on the county's webpage until
495 December 31.

496 (3) (a) At least two weeks before any public hearing included in the list under
497 Subsection (2) is held, the county auditor shall publish:

498 (i) the list compiled under Subsection (2); and

499 (ii) a statement that:

500 (A) the list is for informational purposes only;

501 (B) the list should not be relied on to determine a person's tax liability under this
502 chapter; and

503 (C) for specific information related to the tax liability of a taxpayer, the taxpayer
504 should review the taxpayer's tax notice received under Section [59-2-919.1](#).

505 (b) Except as provided in Subsection (3)(d)(ii), the information described in Subsection
506 (3)(a) shall be published:

507 (i) in no less than 1/4 page in size;

508 (ii) except for the heading described in Subsection (3)(b)(iii), in not less than 10-point
509 type;

510 (iii) under the following heading at the top of the document in not less than 18-point
511 boldface type: "NOTICE OF PROPOSED TAX INCREASES"; and

512 ~~[(ii) in type no smaller than 18 point; and]~~

513 ~~[(iii)]~~ (iv) surrounded by a 1/4-inch border.

514 (c) The published information described in Subsection (3)(a) and published in
515 accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper where a
516 legal notice or classified advertisement appears.

517 (d) A county auditor shall publish the information described in Subsection (3)(a):

518 (i) (A) in a newspaper or combination of newspapers that are:

519 (I) published at least one day per week;

520 (II) of general interest and readership in the county; and

521 (III) not of limited subject matter; and

522 (B) once each week for the two weeks preceding the first hearing included in the list
523 compiled under Subsection (2); and

524 (ii) for two weeks preceding the ~~the~~ day of the first hearing included in the list
525 compiled under Subsection (2):

526 (A) as required in Section 45-1-101; and

527 (B) for the county, as a class A notice under Section 63G-30-102.

528 (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide
529 the list described in Subsection (2)(c) to a person:

530 (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the
531 taxing entity; or

532 (b) who requests a copy of the list.

533 (5) (a) A county auditor shall by no later than 30 days from the day on which the last
534 publication of the information required by Subsection (3)(a) is made:

535 (i) determine the costs of compiling and publishing the list; and

536 (ii) charge each taxing entity included on the list an amount calculated by dividing the
537 amount determined under Subsection (5)(a) by the number of taxing entities on the list.

538 (b) A taxing entity shall pay the county auditor the amount charged under Subsection
539 (5)(a).

540 (6) The publication of the list under this section does not remove or change the notice
541 requirements of Section 59-2-919 for a taxing entity.

542 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
543 commission may make rules:

544 (a) relating to the publication of a consolidated advertisement which includes the
545 information described in Subsection (2) for a taxing entity that overlaps two or more counties;

546 (b) relating to the payment required in Subsection (5)(b); and

547 (c) to oversee the administration of this section and provide for uniform
548 implementation.

549 Section 5. Section 59-2-924.2 is amended to read:

550 **59-2-924.2. Adjustments to the calculation of a taxing entity's certified tax rate.**

551 (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated
552 in accordance with Section 59-2-924.

553 (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from
554 uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2,
555 59-2-405.3, or 72-10-110.5 as a result of any county imposing a sales and use tax under
556 Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its
557 certified tax rate to offset the increased revenues.

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

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

562 (ii) increased by the amount necessary to offset the county's reduction in revenue from
563 uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2,
564 59-2-405.3, or 72-10-110.5 as a result of the decrease in the certified tax rate under Subsection
565 (3)(a)(i).

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

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

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

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

576 (ii) levies a property tax on behalf of the special service district under Section
577 17D-1-105.

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

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

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

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

586 (ii) "Annexing municipality" means a municipality whose area is included within a
587 public safety district by annexation.

588 (iii) "Equalized public safety protection tax rate" means the tax rate that results from:

589 (A) calculating, for each participating county and each participating municipality, the
590 property tax revenue necessary:

591 (I) in the case of a fire district, to cover all of the costs associated with providing fire
592 protection, paramedic, and emergency services:

593 (Aa) for a participating county, in the unincorporated area of the county; and

594 (Bb) for a participating municipality, in the municipality; or

595 (II) in the case of a police district, to cover all the costs:

596 (Aa) associated with providing law enforcement service:

597 (Ii) for a participating county, in the unincorporated area of the county; and

598 (Iiii) for a participating municipality, in the municipality; and

599 (Bb) that the police district board designates as the costs to be funded by a property
600 tax; and

601 (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all
602 participating counties and all participating municipalities and then dividing that sum by the
603 aggregate taxable value of the property, as adjusted in accordance with Section [59-2-913](#):

604 (I) for participating counties, in the unincorporated area of all participating counties;
605 and

606 (II) for participating municipalities, in all the participating municipalities.

607 (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service
608 Area Act:

609 (A) created to provide fire protection, paramedic, and emergency services; and

610 (B) in the creation of which an election was not required under Subsection
611 [17B-1-214\(3\)\(d\)](#).

612 (v) "Participating county" means a county whose unincorporated area is included
613 within a public safety district at the time of the creation of the public safety district.

614 (vi) "Participating municipality" means a municipality whose area is included within a

615 public safety district at the time of the creation of the public safety district.

616 (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service
617 Area Act, within a county of the first class:

618 (A) created to provide law enforcement service; and

619 (B) in the creation of which an election was not required under Subsection
620 17B-1-214(3)(d).

621 (viii) "Public safety district" means a fire district or a police district.

622 (ix) "Public safety service" means:

623 (A) in the case of a public safety district that is a fire district, fire protection,
624 paramedic, and emergency services; and

625 (B) in the case of a public safety district that is a police district, law enforcement
626 service.

627 (b) In the first year following creation of a public safety district, the certified tax rate of
628 each participating county and each participating municipality shall be decreased by the amount
629 of the equalized public safety tax rate.

630 (c) In the first budget year following annexation to a public safety district, the certified
631 tax rate of each annexing county and each annexing municipality shall be decreased by an
632 amount equal to the amount of revenue budgeted by the annexing county or annexing
633 municipality:

634 (i) for public safety service; and

635 (ii) in:

636 (A) for a taxing entity operating under a January 1 through December 31 fiscal year,
637 the prior calendar year; or

638 (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior
639 fiscal year.

640 (d) Each tax levied under this section by a public safety district shall be considered to
641 be levied by:

642 (i) each participating county and each annexing county for purposes of the county's tax
643 limitation under Section 59-2-908; and

644 (ii) each participating municipality and each annexing municipality for purposes of the
645 municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a

646 city.

647 (e) The calculation of a public safety district's certified tax rate for the year of
648 annexation shall be adjusted to include an amount of revenue equal to one half of the amount
649 of revenue budgeted by the annexing entity for public safety service in the annexing entity's
650 prior fiscal year if:

651 (i) the public safety district operates on a January 1 through December 31 fiscal year;

652 (ii) the public safety district approves an annexation of an entity operating on a July 1
653 through June 30 fiscal year; and

654 (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.

655 (7) (a) The base taxable value as defined in Section 17C-1-102 shall be reduced for any
656 year to the extent necessary to provide a community reinvestment agency established under
657 Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency
658 Act, with approximately the same amount of money the agency would have received without a
659 reduction in the county's certified tax rate, calculated in accordance with Section 59-2-924, if:

660 (i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);

661 (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the
662 previous year; and

663 (iii) the decrease results in a reduction of the amount to be paid to the agency under
664 Section 17C-1-403 or 17C-1-404.

665 (b) The base taxable value as defined in Section 17C-1-102 shall be increased in any
666 year to the extent necessary to provide a community reinvestment agency with approximately
667 the same amount of money as the agency would have received without an increase in the
668 certified tax rate that year if:

669 (i) in that year the base taxable value as defined in Section 17C-1-102 is reduced due to
670 a decrease in the certified tax rate under Subsection (2) or (3)(a); and

671 (ii) the certified tax rate of a city, school district, special district, or special service
672 district increases independent of the adjustment to the taxable value of the base year.

673 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a),
674 the amount of money allocated and, when collected, paid each year to a community
675 reinvestment agency established under Title 17C, Limited Purpose Local Government Entities -
676 Community Reinvestment Agency Act, for the payment of bonds or other contract

677 indebtedness, but not for administrative costs, may not be less than that amount would have
678 been without a decrease in the certified tax rate under Subsection (2) or (3)(a).

679 (8) (a) For the calendar year beginning on January 1, 2014, the calculation of a county
680 assessing and collecting levy shall be adjusted by the amount necessary to offset:

681 (i) any change in the certified tax rate that may result from amendments to Part 16,
682 Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3;
683 and

684 (ii) the difference in the amount of revenue a taxing entity receives from or contributes
685 to the Property Tax Valuation Fund, created in Section [59-2-1602](#), that may result from
686 amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014,
687 Chapter 270, Section 3.

688 (b) A taxing entity is not required to comply with the notice and public hearing
689 requirements in Section [59-2-919](#) for an adjustment to the county assessing and collecting levy
690 described in Subsection (8)(a).

691 (9) If a taxing entity receives decreased revenues from uniform fees on tangible
692 personal property under Section [59-2-405](#) as a result of any error in applying uniform fees to
693 motor vehicle registration in the calendar year beginning on January 1, 2023, the commission
694 may, for the calendar year beginning on January 1, 2024, increase the taxing entity's budgeted
695 revenue to offset the decreased revenues.

696 Section 6. **Effective date.**

697 (1) Except as provided in Subsection (2), this bill takes effect for a taxable year
698 beginning on or after January 1, 2025.

699 (2) The actions affecting Section [59-2-924.2](#) take effect on May 1, 2024.

700 Section 7. **Retrospective operation.**

701 Section [59-2-924.2](#) has retrospective operation for a taxable year beginning on or after
702 January 1, 2024.