

1                   **TAXATION RELATED REFERENDUM AMENDMENTS**

2                                   2014 GENERAL SESSION

3                                   STATE OF UTAH

4                   **Chief Sponsor: John L. Valentine**

5                   House Sponsor: \_\_\_\_\_

---

---

7 **LONG TITLE**

8 **General Description:**

9           This bill modifies the Election Code to address a referendum filed on actions taken with  
10 regard to property tax rates.

11 **Highlighted Provisions:**

12           This bill:

- 13           ▶ defines terms;
- 14           ▶ sets different time periods for actions taken with regard to a referendum petition
- 15 relating to property tax rates;
- 16           ▶ addresses absentee ballots;
- 17           ▶ exempts a referendum petition described in this bill from the voter information
- 18 pamphlet requirements;
- 19           ▶ addresses the tax rate if the referendum passes or fails;
- 20           ▶ provides language for the ballot; and
- 21           ▶ addresses payment of costs.

22 **Money Appropriated in this Bill:**

23           None

24 **Other Special Clauses:**

25           None

26 **Utah Code Sections Affected:**

27 ENACTS:



28 [20A-7-613](#), Utah Code Annotated 1953

29 

---

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

31 Section 1. Section [20A-7-613](#) is enacted to read:

32 **[20A-7-613](#). Property tax referendum petition.**

33 (1) As used in this section:

34 (a) "Certified tax rate" is as defined in Subsection [59-2-924\(3\)\(a\)](#).

35 (b) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year

36 that begins on July 1 and ends on June 30.

37 (2) Except as provided in this section, the requirements of this part apply to a  
38 referendum petition challenging a fiscal year taxing entity's legislative body's vote to impose a  
39 tax rate that exceeds the certified tax rate.

40 (3) Notwithstanding Subsection [20A-7-604\(5\)](#), the local clerk shall number each of the  
41 referendum packets and return them to the sponsors within two working days.

42 (4) Notwithstanding Subsection [20A-7-606\(1\)](#), the sponsors shall deliver each signed  
43 and verified referendum packet to the county clerk of the county in which the packet was  
44 circulated no later than 32 days after the day on which the petitioners file the application for a  
45 referendum petition under Subsection [20A-7-601\(3\)](#).

46 (5) Notwithstanding Subsections [20A-7-606\(2\)](#) and (3), the county clerk shall take the  
47 actions required in Subsections [20A-7-606\(2\)](#) and (3) within 10 working days after the day on  
48 which the county clerk receives the signed and verified referendum packet as described in  
49 Subsection (4).

50 (6) The local clerk shall take the actions required by Section [20A-7-607](#) within two  
51 working days after the day on which the local clerk receives the referendum packets from the  
52 county clerk.

53 (7) Notwithstanding Subsection [20A-7-608\(2\)](#), the local attorney shall prepare the  
54 ballot title within two working days after the day on which the referendum petition is declared  
55 sufficient for submission to a vote of the people.

56 (8) Notwithstanding Subsection [20A-7-609\(2\)\(d\)](#), a referendum that qualifies for the  
57 ballot under this section shall appear on the ballot for the earlier of the next regular general  
58 election or the next municipal general election unless a special election is called.

59 (9) Notwithstanding the requirements related to absentee ballots under this title:

60 (a) the election officer shall prepare absentee ballots for those voters who have  
61 requested an absentee ballot as soon as possible after the ballot title is prepared as described in  
62 Subsection (7); and

63 (b) the election officer shall mail absentee ballots on a referendum under this section  
64 the later of:

65 (i) the time provided in Section 20A-3-305 or 20A-16-403; or

66 (ii) the time that absentee ballots are prepared for mailing under this section.

67 (10) Section 20A-7-402 does not apply to a referendum described in this section.

68 (11) (a) If a majority of voters does not vote against imposing the tax at a rate  
69 calculated to generate the increased revenue budgeted, adopted, and approved by the fiscal year  
70 taxing entity's legislative body:

71 (i) the certified tax rate for the fiscal year during which the referendum petition is filed  
72 is its most recent certified tax rate; and

73 (ii) the proposed increased revenues for purposes of establishing the certified tax rate  
74 for the fiscal year after the fiscal year described in Subsection (11)(a)(i) are the proposed  
75 increased revenues budgeted, adopted, and approved by the fiscal year taxing entity's legislative  
76 body before the filing of the referendum petition.

77 (b) If a majority of voters votes against imposing a tax at the rate established by the  
78 vote of the fiscal year taxing entity's legislative body, the certified tax rate for the fiscal year  
79 taxing entity is its most recent certified tax rate.

80 (c) If the tax rate is set in accordance with Subsection (11)(a)(ii), a fiscal year taxing  
81 entity is not required to comply with the notice and public hearing requirements of Section  
82 59-2-919 if the fiscal year taxing entity complies with those notice and public hearing  
83 requirements before the referendum petition is filed.

84 (12) The ballot title shall, at a minimum, include in substantially this form the  
85 following: "Shall the [name of the taxing entity] be authorized to levy a tax rate in the amount  
86 sufficient to generate an increased property tax revenue of [amount] for fiscal year [year] as  
87 budgeted, adopted, and approved by the [name of the taxing entity]".

88 (13) A fiscal year taxing entity shall pay the county the costs incurred by the county  
89 that are directly related to meeting the requirements of this section and that the county would

90 not have incurred but for compliance with this section.

91 (14) (a) An election officer shall include on a ballot a referendum that has not yet  
92 qualified for placement on the ballot, if:

93 (i) sponsors file an application for a referendum described in this section;

94 (ii) the ballot will be used for the election for which the sponsors are attempting to  
95 qualify the referendum; and

96 (iii) the deadline for qualifying the referendum for placement on the ballot occurs after  
97 the day on which the ballot will be printed.

97a **Ŝ→ (b) If an election officer includes on a ballot a referendum described in Subsection (14)(a),**  
97b **the ballot title shall comply with Subsection (12). ←Ŝ**

98 **Ŝ→ ~~(b)~~ (c) ←Ŝ** If an election officer includes on a ballot a referendum described in  
98a Subsection

99 (14)(a) that does not qualify for placement on the ballot, the election officer shall inform the  
100 voters by any practicable method that the referendum has not qualified for the ballot and that  
101 votes cast in relation to the referendum will not be counted.

**Legislative Review Note**  
as of 1-22-14 10:45 AM

**Office of Legislative Research and General Counsel**