

28 (3) The form of the advertisement shall meet the size, type, placement, and frequency
29 requirements established under Section 59-2-919 and shall be substantially as follows:

30 "NOTICE OF PROPOSED TAX INCREASE

31 The (name of the taxing entity) is proposing to increase its property tax revenue. As a
32 result of the proposed increase, the tax on a (insert the average value of a residence in the taxing
33 entity rounded to the nearest thousand dollars) residence will be \$_____, and the tax on a
34 business having the same value as the average value of a residence in the taxing entity will
35 be_____. Without the proposed increase, the tax on a (insert the average value of a
36 residence in the taxing entity rounded to the nearest thousand dollars) residence would be
37 \$_____, and the tax on a business having the same value as the average value of a residence
38 in the taxing entity would be_____. [~~The (name of the taxing entity) is proposing to increase~~
39 ~~its property tax revenue from \$_____ collected last year to \$_____ proposed this year,~~
40 ~~an increase of _____%.~~]

41 This would be an increase of _____%, which is \$_____ per year (\$_____ per month)
42 on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand
43 dollars) residence or \$_____ per year on a business having the same value as the average value
44 of a residence in the taxing entity. With **NEW GROWTH**, **this property tax increase, [new**
44a **growth]** **and other factors,**

45 (name of taxing entity) will increase its property tax revenue from \$_____ collected last year to
46 \$_____ **[, or _____%] COLLECTED THIS YEAR WHICH IS A REVENUE INCREASE OF _____%.**

47 All concerned citizens are invited to a public hearing on the tax increase to be held on (date
48 and time) at (meeting place)."

49 (4) If a final decision regarding the budgeting of an increased amount of ad valorem tax
50 revenue is not made at the public hearing, the taxing entity shall announce at the public hearing
51 the scheduled time and place for consideration and adoption of the proposed budget increase.

52 (5) (a) Each taxing entity operating under the January 1 through December 31 fiscal year
53 shall by March 1 notify the county of the date, time, and place of the public hearing at which the
54 budget for the following fiscal year will be considered.

55 (b) The county shall include the information described in Subsection (5)(a) with the tax
56 notice.

57 (6) A taxing entity shall hold a public hearing under this section beginning at or after 6
58 p.m.

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

60 **59-2-919. Resolution proposing tax increases -- Notice -- Contents of notice of**
61 **proposed tax increase -- Personal mailed notice in addition to advertisement -- Contents of**
62 **personal mailed notice -- Hearing -- Dates.**

63 A tax rate in excess of the certified tax rate may not be levied until a resolution has been
64 approved by the taxing entity in accordance with the following procedure:

65 (1) (a) (i) The taxing entity shall advertise its intent to exceed the certified tax rate in a
66 newspaper or combination of newspapers of general circulation in the taxing entity.

67 (ii) Notwithstanding Subsection (1)(a)(i), a taxing entity is not required to meet the
68 advertisement requirements of this section if the taxing entity collected less than \$15,000 in ad
69 valorem tax revenues for the previous fiscal year.

70 (b) The advertisement shall be no less than 1/4 page in size and the type used shall be no
71 smaller than 18 point, and surrounded by a 1/4-inch border.

72 (c) The advertisement may not be placed in that portion of the newspaper where legal
73 notices and classified advertisements appear.

74 (d) It is legislative intent that, whenever possible, the advertisement appear in a newspaper
75 that is published at least one day per week.

76 (e) It is further the intent of the Legislature that the newspaper or combination of
77 newspapers selected be of general interest and readership in the taxing entity, and not of limited
78 subject matter.

79 (f) The advertisement shall be run once each week for the two weeks preceding the
80 adoption of the final budget.

81 (g) The advertisement shall state that the taxing entity will meet on a certain day, time, and
82 place fixed in the advertisement, which shall be not less than seven days after the day the first
83 advertisement is published, for the purpose of hearing comments regarding any proposed increase
84 and to explain the reasons for the proposed increase.

85 (h) The meeting on the proposed increase may coincide with the hearing on the proposed
86 budget of the taxing entity.

87 (2) The form and content of the notice shall be substantially as follows:

88 "NOTICE OF PROPOSED TAX INCREASE

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

90 result of the proposed increase, the tax on a (insert the average value of a residence in the taxing
 91 entity rounded to the nearest thousand dollars) residence will be \$_____, and the tax on a
 92 business having the same value as the average value of a residence in the taxing entity will be
 93 \$_____. Without the proposed increase the tax on a (insert the average value of a residence
 94 in the taxing entity rounded to the nearest thousand dollars) residence would be \$_____, and
 95 the tax on a business having the same value as the average value of a residence in the taxing entity
 96 would be \$_____. [~~The (name of the taxing entity) is proposing to increase its property tax~~
 97 ~~revenue from \$_____ collected last year to \$_____ proposed this year, an increase of~~
 98 ~~_____ %~~].

99 The (insert year) proposed tax rate is _____. Without the proposed increase, the rate
 100 would be _____. This would be an increase of _____ %, which is \$_____ per year
 101 (\$_____ per month) on a (insert the average value of a residence in the taxing entity rounded to
 102 the nearest thousand dollars) residence or \$_____ per year on a business having the same value
 103 as the average value of a residence in the taxing entity. With **NEW GROWTH**, **this property tax**

103a increase, **new**
 104 **growth** and other factors, (name of taxing entity) will increase its property tax revenue from
 105 \$_____ collected last year to \$_____ **COLLECTED THIS YEAR WHICH IS A**
 105a **REVENUE INCREASE OF _____ %**

106 All concerned citizens are invited to a public hearing on the tax increase to be held on (date
 107 and time) at (meeting place)."

108 (3) The commission shall adopt rules governing the joint use of one advertisement under
 109 this section or Section 59-2-918 by two or more taxing entities and may, upon petition by any
 110 taxing entity, authorize either:

111 (a) the use of weekly newspapers in counties having both daily and weekly newspapers
 112 where the weekly newspaper would provide equal or greater notice to the taxpayer; or

113 (b) the use of a commission-approved direct notice to each taxpayer if the cost of the
 114 advertisement would cause undue hardship and the direct notice is different and separate from that
 115 provided for in Subsection (4).

116 (4) In addition to providing the notice required by Subsections (1) and (2), the county
 117 auditor, on or before July 22 of each year, shall notify, by mail, each owner of real estate as defined
 118 in Section 59-2-102 who is listed on the assessment roll. The notice shall:

119 (a) be sent to all owners of real property by mail not less than ten days before the day on
 120 which:

- 121 (i) the county board of equalization meets; and
122 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax
123 rate;
- 124 (b) the notice shall be printed on a form that is:
- 125 (i) approved by the commission; and
126 (ii) uniform in content in all counties in the state;
- 127 (c) contain for each property:
- 128 (i) the value of the property;
129 (ii) the date the county board of equalization will meet to hear complaints on the valuation;
130 (iii) itemized tax information for all taxing entities, including a separate statement for the
131 minimum school levy under Section 53A-17a-135 stating:
- 132 (A) the dollar amount the taxpayer would have paid based on last year's rate; and
133 (B) the amount of the taxpayer's liability under the current rate;
- 134 (iv) the tax impact on the property;
135 (v) the time and place of the required public hearing for each entity;
136 (vi) property tax information pertaining to taxpayer relief, options for payment of taxes,
137 and collection procedures;
- 138 (vii) other information specifically authorized to be included on the notice under Title 59,
139 Chapter 2, Property Tax Act; and
- 140 (viii) other property tax information approved by the commission.
- 141 (5) (a) The taxing entity, after holding a hearing as provided in this section, may adopt a
142 resolution levying a tax rate in excess of the certified tax rate.
- 143 (b) If a resolution adopting a tax rate is not adopted on the day of the public hearing, the
144 scheduled time and place for consideration and adoption of the resolution shall be announced at
145 the public hearing.
- 146 (c) If a resolution adopting a tax rate is to be considered at a day and time that is more than
147 two weeks after the public hearing described in Subsection (4)(c)(v), a taxing entity, other than a
148 taxing entity described in Subsection (1)(a)(ii), shall advertise the date of the proposed adoption
149 of the resolution in the same manner as provided under Subsections (1) and (2).
- 150 (6) (a) All hearings shall be open to the public.
- 151 (b) The governing body of a taxing entity conducting a hearing shall permit all interested

152 parties desiring to be heard an opportunity to present oral testimony within reasonable time limits.

153 (7) (a) Each taxing entity shall notify the county legislative body by March 1 of each year
154 of the date, time, and place of its public hearing.

155 (b) A taxing entity may not schedule its hearing at the same time as another overlapping
156 taxing entity in the same county, but all taxing entities in which the power to set tax levies is
157 vested in the same governing board or authority may consolidate the required hearings into one
158 hearing.

159 (c) The county legislative body shall resolve any conflicts in hearing dates and times after
160 consultation with each affected taxing entity.

161 (8) A taxing entity shall hold a public hearing under this section beginning at or after 6
162 p.m.

Legislative Review Note
as of 11-25-98 2:48 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

Committee Note

The Revenue and Taxation Interim Committee recommended this bill.