

# S.B. 208

## UTAH PUBLIC NOTICE WEBSITE AMENDMENTS

Senator **Stephen H. Urquhart** proposes the following amendments:

1. *Page 6, Line 180:*

180 57-11-11, as last amended by Laws of Utah 2000, Chapter 86

**59-2-918, as last amended by Laws of Utah 2008, Chapters 61, 231, and 236**

2. *Page 225, Lines 6966 through 6968:*

6966 (6) The division shall cooperate with similar agencies in other jurisdictions to establish  
6967 uniform filing procedures and forms, uniform public offering statements, advertising standards,  
6968 rules, and common administrative practices.

**Section 159. Section 59-2-918 is amended to read:**

**59-2-918. Advertisement of proposed tax increase -- Notice -- Contents.**

(1) (a) Except as provided in Subsection (1)(b), a taxing entity may not budget an increased amount of ad valorem tax revenue exclusive of revenue from new growth as defined in Subsection 59-2-924(4) unless it advertises its intention to do so at the same time that it advertises its intention to fix its budget for the forthcoming fiscal year.

(b) (i) Notwithstanding Subsection (1)(a), a taxing entity is not required to meet the advertisement or hearing requirements of this section if:

(A) the taxing entity is expressly exempted by law from complying with the requirements of this section;  
or

(B) the increased amount of ad valorem tax revenue results from a tax rate increase that is exempted under Subsection 59-2-919(2)(a)(ii)(B) from the advertisement and hearing requirements of Section 59-2-919.

(ii) Notwithstanding Subsection (1)(a), a taxing entity is not required to meet the advertisement requirements of this section if:

(A) Section 53A-17a-133 allows the taxing entity to budget an increased amount of ad valorem property tax revenue without having to comply with the advertisement requirements of this section; or

(B) the taxing entity:

(I) collected less than \$20,000 in ad valorem tax revenues for the previous fiscal year; and

(II) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

(2) (a) For taxing entities operating under a July 1 through June 30 fiscal year, the advertisement required by this section may be ~~{combined}~~ **posted** with the advertisement required by Section 59-2-919.

(b) For taxing entities operating under a January 1 through December 31 fiscal year, the advertisement required by this section shall meet the ~~{size, type, placement, and frequency}~~ **website posting**

requirements established under Section 59-2-919.

(3) The form of the advertisement required by this section shall meet the ~~{size, type, placement, and frequency}~~ website posting requirements established under Section 59-2-919 and shall be substantially as follows:

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

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

- If the proposed budget is approved, this would be an increase of \_\_\_\_% above the (name of the taxing entity) property tax budgeted revenue for the prior year.
- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

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

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

(4) If a final decision regarding the budgeting of an increased amount of ad valorem tax revenue is not made at the public hearing described in Subsection (3), the taxing entity shall announce at the public hearing the scheduled time and place for consideration and adoption of the proposed budget increase.

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

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

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

**Renumber remaining sections accordingly.**