

90 a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's
 91 certified tax rate if the calendar year taxing entity:

92 ~~[(i) (A) provides notice by meeting]~~

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

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

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

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

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

105 (iii) meets the advertisement requirements of Subsections (6) and (7) before the
 106 calendar year taxing entity conducts the public hearing [at which the calendar year taxing
 107 entity's annual budget is adopted; and] required by Subsection (3)(a)(v);

108 ~~[(B) before the calendar year taxing entity levies a tax rate that exceeds the calendar~~
 109 ~~year taxing entity's certified tax rate;]~~

110 ~~[(F) provides notice by meeting the advertisement requirements of Subsections (6) and~~
 111 ~~(7); or]~~

112 ~~[(H)] (iv) provides [a] notice by mail:~~

113 ~~[(Aa) on or no earlier than 14 days before the date the treasurer furnishes the notice~~
 114 ~~required by Section 59-2-1317 for the calendar year immediately preceding the calendar year~~
 115 ~~for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year~~
 116 ~~taxing entity's certified tax rate;]~~

117 ~~[(Bb) before the calendar year taxing entity conducts the public meeting at which the~~
 118 ~~calendar year taxing entity's annual budget is adopted; and]~~

119 ~~[(Cc) as provided in Subsection (3)(b); and]~~

120 (A) ~~§~~→ [14] seven ←~~§~~ or more days before the regular general election or municipal
 120a general election

400 (a) actions a fiscal year taxing entity is required to take with respect to the fiscal year
 401 taxing entity's budgetary process for ~~§~~ [the] a ~~§~~ fiscal year that begins on ~~§~~ or after ~~§~~
 401a July 1, 2014; or

402 (b) actions a calendar year taxing entity is required to take with respect to the calendar
 403 year taxing entity's budgetary process for ~~§~~ [the] a ~~§~~ fiscal year that begins on ~~§~~ or
 403a after ~~§~~ January 1, 2015.

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

405 **59-2-919.1. Notice of property valuation and tax changes.**

406 (1) In addition to the notice requirements of Section **59-2-919**, the county auditor, on or
 407 before July 22 of each year, shall notify, by mail, each owner of real estate as defined in
 408 Section **59-2-102** who is listed on the assessment roll.

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

410 (a) be sent to all owners of real property by mail [~~not less than~~] 10 or more days before
 411 the day on which:

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

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

415 (b) be printed on a form that is:

416 (i) approved by the commission; and

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

418 (c) contain for each property:

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

420 (ii) the date the county board of equalization will meet to hear complaints on the
 421 valuation;

422 (iii) itemized tax information for all applicable taxing entities[~~-(A) stating: (F) (Aa)],~~
 423 including:

424 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;
 425 and [(Bb)]

426 (B) the dollar amount of the taxpayer's tax liability under the current rate; [and]

427 [(H) for a taxing entity that proposes a tax increase that is subject to the notice and
 428 hearing requirements of Section **59-2-919**:]

429 [(Aa) the dollar amount of the taxpayer's liability if the proposed increase is approved;]

430 [(Bb) the difference between the dollar amount of the taxpayer's liability if the