

REVISIONS TO PROPERTY TAX

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Deidre M. Henderson

House Sponsor: Daniel McCay

LONG TITLE

General Description:

This bill addresses procedures and requirements related to imposing property taxes.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ addresses the procedures and requirements for imposing a property tax levy that exceeds the certified tax rate;
- ▶ amends the timing for a public hearing held for the purpose of considering the imposition of a judgment levy;
- ▶ addresses the content of certain tax notices; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides an effective date.

This bill provides revisor instructions.

Utah Code Sections Affected:

AMENDS:

59-2-918.5, as last amended by Laws of Utah 2009, Chapter 204

59-2-919, as last amended by Laws of Utah 2010, Chapter 90

59-2-919.1, as last amended by Laws of Utah 2010, Chapter 131

63I-2-259, as last amended by Laws of Utah 2012, Chapter 102

30 **Utah Code Sections Affected by Revisor Instructions:**31 **59-2-919**, as last amended by Laws of Utah 2010, Chapter 9032 **59-2-919.1**, as last amended by Laws of Utah 2010, Chapter 131

33

34 *Be it enacted by the Legislature of the state of Utah:*35 Section 1. Section **59-2-918.5** is amended to read:36 **59-2-918.5. Hearings on judgment levies -- Advertisement.**37 (1) A taxing entity may not impose a judgment levy unless it first advertises its
38 intention to do so and holds a public hearing in accordance with the requirements of this
39 section.40 (2) (a) The advertisement required by this section may be combined with the
41 advertisement described in Section **59-2-919**.42 (b) The advertisement shall be at least 1/8 of a page in size and shall meet the type,
43 placement, and frequency requirements established under Section **59-2-919**.44 (c) (i) For taxing entities operating under a July 1 through June 30 fiscal year the public
45 hearing shall be held at the same time as the hearing at which the annual budget is adopted.

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

47 (A) for ~~[eligible judgments issued from June 1 through December 15]~~ an eligible
48 judgment issued on or after March 1 but on or before September 15, the public hearing shall be
49 held at the same time as the hearing at which the annual budget is adopted; ~~[and]~~ or50 (B) for ~~[eligible judgments issued from December 16 through May 31]~~ an eligible
51 judgment issued on or after September 16 but on or before the last day of February, the public
52 hearing shall be held at the same time as the hearing at which property tax levies are set.53 (3) The advertisement shall specify the date, time, and location of the public hearing at
54 which the levy will be considered and shall set forth the total amount of the eligible judgment
55 and the tax impact on an average residential and business property located within the taxing
56 entity.

57 (4) If a final decision regarding the judgment levy is not made at the public hearing, the

58 taxing entity shall announce at the public hearing the scheduled time and place for
59 consideration and adoption of the judgment levy.

60 (5) The date, time, and place of public hearings required by Subsections (2)(c)(i) and
61 (2)(c)(ii)(B) shall be included on the notice mailed to property owners pursuant to Section
62 59-2-919.1.

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

64 59-2-919. Notice and public hearing requirements for certain tax increases --

65 **Exceptions.**

66 (1) As used in this section:

67 (a) "Ad valorem tax revenue" means ad valorem property tax revenue not including
68 revenue from new growth as defined in Section 59-2-924.

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

71 ~~[(b)]~~ (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal
72 year that begins on January 1 and ends on December 31.

73 (d) "County executive calendar year taxing entity" means a calendar year taxing entity
74 that operates under the county executive-council form of government described in Section
75 17-52-504.

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

79 ~~[(e)]~~ (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal
80 year that begins on July 1 and ends on June 30.

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

83 ~~[(a) to the extent required by this section, meets the:]~~

84 ~~[(i) notice requirements of this section; and]~~

85 ~~[(ii) public hearing requirements of this section; and]~~

86 ~~[(b) adopts a resolution in accordance with this section.]~~

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

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

89 (3) (a) ~~[Except]~~ Subject to Subsection (3)(b) and except as provided in Subsection (5),

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) seven or more days before the regular general election or municipal general
121 election held in the current calendar year; and

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

123 ~~[(f)]~~ (v) conducts a public hearing that is held:

124 (A) in accordance with Subsections (8) and (9)[:]; and

125 ~~[(A) on or before the calendar year taxing entity conducts the public meeting at which
126 the calendar year taxing entity's annual budget is adopted; and]~~

127 ~~[(B) if the calendar year taxing entity provides the notice described in Subsection
128 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar
129 year taxing entity's certified tax rate.]~~

130 ~~[(b) For a calendar year taxing entity that provides the notice described in Subsection
131 (3)(a)(i)(B)(II), the notice:]~~

132 (B) in conjunction with the public hearing required by Section [17-36-13](#) or [17B-1-610](#).

133 (b) (i) For a county executive calendar year taxing entity, the statement described in
134 Subsection (3)(a)(i) shall be made by the:

135 (A) county council;

136 (B) county executive; or

137 (C) both the county council and county executive.

138 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the
139 county council states a dollar amount of additional ad valorem tax revenue that is greater than
140 the amount of additional ad valorem tax revenue previously stated by the county executive in
141 accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:

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

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

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

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

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

151 (B) listed on the assessment roll;

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

153 (A) is developed by the commission; ~~[and]~~

154 ~~[(B) that, as determined by the commission, may be combined with:]~~

155 ~~[(F) a notice described in Subsection (3)(a)(i)(B)(II) provided by one or more other~~
 156 ~~calendar year taxing entities; or]~~

157 ~~[(H) the notice required by Section [59-2-1317](#)];~~

158 (B) states at the top of the form, in bold upper-case type no smaller than 18 point
 159 "NOTICE OF PROPOSED TAX INCREASE"; and

160 (C) may be mailed with the notice required by Section [59-2-1317](#);

161 (iii) shall contain for each property described in Subsection (3)~~[(b)]~~(c)(i):

162 (A) the value of the property for the current calendar year ~~[immediately preceding the~~
 163 ~~calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the~~
 164 ~~calendar year taxing entity's certified tax rate];~~

165 (B) the tax on the property for the current calendar year ~~[immediately preceding the~~
 166 ~~calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the~~
 167 ~~calendar year taxing entity's certified tax rate]; and~~

168 ~~[(C) the estimated tax on the property:]~~

169 ~~[(F) for the calendar year for which the calendar year taxing entity seeks to levy a tax~~

170 ~~rate that exceeds the calendar year taxing entity's certified tax rate; and]~~

171 ~~[(H) calculated on the basis of data for the calendar year immediately preceding the~~
172 ~~calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the~~
173 ~~calendar year taxing entity's certified tax rate;]~~

174 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year
175 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax
176 rate, the estimated tax on the property;

177 (iv) shall contain the following statement:

178 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar
179 year]. This notice contains estimates of the tax on your property and the proposed tax increase
180 on your property as a result of this tax increase. These estimates are calculated on the basis of
181 [insert previous applicable calendar year] data. The actual tax on your property and proposed
182 tax increase on your property may vary from this estimate.";

183 (v) shall state the date, time, and place of the public hearing ~~[that will be held to~~
184 ~~discuss the calendar year taxing entity's annual budget]~~ described in Subsection (3)(a)(v); and

185 (vi) may contain other property tax information approved by the commission.

186 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall
187 calculate the estimated tax on property on the basis of:

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

189 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
190 section.

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

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

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

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

201 ~~[(b) (i) Except as provided in Subsection (5)(b)(ii), a taxing entity is not required to~~
202 ~~meet the notice or public hearing requirements of Subsection (3) or (4) if:]~~

203 ~~[(A) the taxing entity is a party to an interlocal agreement under Title 11, Chapter 13,~~
204 ~~Interlocal Cooperation Act, that creates an interlocal entity to provide fire protection,~~
205 ~~emergency, and emergency medical services;]~~

206 ~~[(B) the tax rate increase is approved by the taxing entity's voters at an election held for~~
207 ~~that purpose on or before December 31, 2010;]~~

208 ~~[(C) the purpose of the tax rate increase is to pay for fire protection, emergency, and~~
209 ~~emergency medical services provided by the interlocal entity; and]~~

210 ~~[(D) at least 30 days before the taxing entity's annual budget hearing, the taxing entity:]~~

211 ~~[(F) adopts a resolution certifying that:]~~

212 ~~[(Aa) the taxing entity will dedicate all revenue from the tax rate increase exclusively~~
213 ~~to pay for fire protection, emergency, and emergency medical services provided by the~~
214 ~~interlocal entity; and]~~

215 ~~[(Bb) the amount of other revenues, independent of the revenue generated from the tax~~
216 ~~rate increase, that the taxing entity spends for fire protection, emergency, and emergency~~
217 ~~medical services each year after the tax rate increase will not decrease below the amount spent~~
218 ~~by the taxing entity during the year immediately before the tax rate increase without a~~
219 ~~corresponding decrease in the taxing entity's property tax revenues used in calculating the~~
220 ~~taxing entity's certified tax rate; and]~~

221 ~~[(H) sends a copy of the resolution to the commission.]~~

222 ~~[(ii) The exception under Subsection (5)(b)(i) from the notice and public hearing~~
223 ~~requirements of Subsection (3) or (4) does not apply to an increase in a taxing entity's tax rate~~
224 ~~that occurs after December 31, 2010, even if the tax rate increase is approved by the taxing~~
225 ~~entity's voters before that date.]~~

226 ~~(c)~~ (b) A taxing entity is not required to meet the notice requirements of Subsection
227 (3) or (4) if:

228 (i) Section 53A-17a-133 allows the taxing entity to levy a tax rate that exceeds that
229 certified tax rate without having to comply with the notice provisions of this section; or

230 (ii) the taxing entity:

231 (A) budgeted less than \$20,000 in ad valorem tax revenues for the previous fiscal year;

232 and

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

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

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

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

240 (iii) on the Utah Public Notice Website created in Section 63F-1-701.

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

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

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

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

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

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

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

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

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

252 (B) not be of limited subject matter.

253 (e) (i) The advertisement~~[-(A)]~~ described in Subsection (6)(a)(i) shall:

254 ~~[(F)]~~ (A) except as provided in Subsection (6)~~[(e)(ii)]~~(f), be run once each week for the
255 two weeks~~[:-(Aa)]~~ before a taxing entity conducts a public hearing ~~[at which the taxing entity's~~
256 ~~annual budget is discussed]~~ described under Subsection (3)(a)(v) or (4)(b); and

257 ~~[(Bb)]~~ if a calendar year taxing entity provides the notice described in Subsection
258 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~
259 ~~year taxing entity's certified tax rate; and]~~

260 ~~[(H)]~~ (B) state that the taxing entity will meet on a certain day, time, and place fixed in
261 the advertisement, which shall be ~~[not less than]~~ seven or more days after the day the first
262 advertisement is published, for the purpose of hearing comments regarding any proposed
263 increase and to explain the reasons for the proposed increase~~[:or]~~.

264 ~~[(B)]~~ (ii) The advertisement described in Subsection (6)(a)(ii) shall:

265 ~~[(F)]~~ (A) be published two weeks~~[:-(Aa)]~~ before a taxing entity conducts a public
266 hearing ~~[at which the taxing entity's annual budget is discussed]~~ described in Subsection
267 (3)(a)(v) or (4)(b); and

268 ~~[(Bb)]~~ if a calendar year taxing entity provides the notice described in Subsection
269 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~
270 ~~year taxing entity's certified tax rate; and]~~

271 ~~[(H)]~~ (B) state that the taxing entity will meet on a certain day, time, and place fixed in
272 the advertisement, which shall be ~~[not less than]~~ seven or more days after the day the first
273 advertisement is published, for the purpose of hearing comments regarding any proposed
274 increase and to explain the reasons for the proposed increase.

275 ~~[(ii)]~~ (f) If a fiscal year taxing entity's public hearing information is published by the
276 county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not
277 subject to the requirement to run the advertisement twice, as required by Subsection
278 ~~(6)(e)(i)[(A)]~~, but shall run the advertisement once during the week~~[:-(A)]~~ before the fiscal year
279 taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed~~[:~~
280 ~~and]~~.

281 ~~[(B)]~~ if a calendar year taxing entity provides the notice described in Subsection

282 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~
283 ~~year taxing entity's certified tax rate.]~~

284 [(f)(i)] (g) For purposes of Subsection (3)(a)[(i)(A)](iii) or (4)(a), the form and content
285 of an advertisement shall be substantially as follows:

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

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

289 ● The (name of the taxing entity) tax on a (insert the average value of a residence
290 in the taxing entity rounded to the nearest thousand dollars) residence would
291 increase from \$_____ to \$_____, which is \$_____ per year.

292 ● The (name of the taxing entity) tax on a (insert the value of a business having
293 the same value as the average value of a residence in the taxing entity) business
294 would increase from \$_____ to \$_____, which is \$_____ per year.

295 ● If the proposed budget is approved, (name of the taxing entity) would increase
296 its property tax budgeted revenue by ___% above last year's property tax
297 budgeted revenue excluding new growth.

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

299 PUBLIC HEARING

300 Date/Time: (date) (time)

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

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

304 ~~[(ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of an~~
305 ~~advertisement shall be substantially as follows:]~~

306 ~~["NOTICE OF PROPOSED TAX INCREASE"]
307 ~~[(NAME OF TAXING ENTITY)]~~~~

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

309 ~~● The (name of the taxing entity) tax on a (insert the average value of a residence~~

310 in the taxing entity rounded to the nearest thousand dollars) residence would increase from
311 \$ _____ to \$ _____, which is \$ _____ per year.]

312 [●—The (name of the taxing entity) tax on a (insert the value of a business having
313 the same value as the average value of a residence in the taxing entity) business
314 would increase from \$ _____ to \$ _____, which is \$ _____ per year.]

315 [●—If the proposed budget is approved, (name of the taxing entity) would increase
316 its property tax budgeted revenue by ___% above last year's property tax
317 budgeted revenue excluding new growth.]

318 [(Name of taxing entity) property tax revenue from new growth and other sources will
319 increase from \$ _____ to \$ _____.]

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

321 [PUBLIC HEARING]

322 [Date/Time:—(date) (time)]

323 [Location:—(name of meeting place and address of meeting place)]

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

326 (7) The commission:

327 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative
328 Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by
329 two or more taxing entities; and

330 (b) subject to Section 45-1-101, may authorize:

331 (i) the use of a weekly newspaper:

332 (A) in a county having both daily and weekly newspapers if the weekly newspaper
333 would provide equal or greater notice to the taxpayer; and

334 (B) if the county petitions the commission for the use of the weekly newspaper; or

335 (ii) the use by a taxing entity [except for a calendar year taxing entity that provides the
336 notice described in Subsection (3)(a)(i)(B)(H)] of a commission approved direct notice to each
337 taxpayer if:

338 (A) the cost of the advertisement would cause undue hardship;
339 (B) the direct notice is different and separate from that provided for in Section
340 59-2-919.1; and
341 (C) the taxing entity petitions the commission for the use of a commission approved
342 direct notice.

343 (8) (a) (i) (A) A fiscal year taxing entity shall, on or before March 1, notify the county
344 legislative body in which the fiscal year taxing entity is located of the date, time, and place of
345 the first public hearing at which the fiscal year taxing entity's annual budget will be discussed.

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

349 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar
350 year, notify the county legislative body in which the calendar year taxing entity is located of the
351 date, time, and place of the first public hearing at which the calendar year taxing entity's annual
352 budget will be discussed.

353 (b) (i) A public hearing described in [~~this section~~] Subsection (3)(a)(v) or (4)(b) shall
354 be open to the public.

355 (ii) The governing body of a taxing entity conducting a public hearing described in
356 [~~this section~~] Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be
357 heard an opportunity to present oral testimony within reasonable time limits.

358 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
359 public hearing described in [~~this section~~] Subsection (3)(a)(v) or (4)(b) at the same time as the
360 public hearing of another overlapping taxing entity in the same county.

361 (ii) The taxing entities in which the power to set tax levies is vested in the same
362 governing board or authority may consolidate the public hearings described in [~~this section~~]
363 Subsection (3)(a)(v) or (4)(b) into one public hearing.

364 (d) A county legislative body shall resolve any conflict in public hearing dates and
365 times after consultation with each affected taxing entity.

366 (e) A taxing entity shall hold a public hearing described in ~~[this section]~~ Subsection
367 (3)(a)(v) or (4)(b) beginning at or after 6 p.m.

368 (9) (a) If a taxing entity does not make a final decision on budgeting ~~[an increased~~
369 ~~amount of]~~ additional ad valorem tax revenue at a public hearing described in ~~[this section]~~
370 Subsection (3)(a)(v) or (4)(b), the taxing entity shall announce at that public hearing the
371 scheduled time and place of the next public meeting at which the taxing entity will consider
372 budgeting the ~~[increased amount of]~~ additional ad valorem tax revenue.

373 ~~[(b) (i) If a calendar year taxing entity that conducts a public hearing in accordance~~
374 ~~with Subsection (3)(b)(ii) does not adopt a resolution levying a tax rate on the day of the public~~
375 ~~hearing, the taxing entity shall announce at that public hearing the scheduled time and place of~~
376 ~~the next public meeting at which the taxing entity will consider adopting a resolution levying~~
377 ~~the tax rate.]~~

378 ~~[(ii) If a taxing entity except for a taxing entity described in Subsection (5)(a) or (b)~~
379 ~~will consider adopting a resolution levying a tax rate at a day and time that is more than two~~
380 ~~weeks after the public hearing described in Subsection ~~59-2-919.1~~(2)(c)(v), the taxing entity~~
381 ~~shall meet the notice requirements of Subsection (3)(a)(i)(B)(I).]~~

382 ~~[(10) (a) A taxing entity may adopt a resolution levying a tax rate that exceeds the~~
383 ~~taxing entity's certified tax rate if the taxing entity, to the extent required by this section, meets~~
384 ~~the:]~~

385 ~~[(i) notice requirements of this section; and]~~

386 ~~[(ii) public hearing requirements of this section.]~~

387 ~~[(b) A public hearing on levying a tax rate that exceeds a taxing entity's certified tax~~
388 ~~rate may coincide with a public hearing on the taxing entity's proposed annual budget.]~~

389 ~~[(11) The amendments to this section in Laws of Utah 2009, Chapter 204, apply to:]~~

390 ~~[(a) for a fiscal year taxing entity, the fiscal year that begins on July 1, 2009; or]~~

391 ~~[(b) for a calendar year taxing entity, the fiscal year that begins on January 1, 2010.]~~

392 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount
393 of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem

394 tax revenue stated at a public meeting under Subsection (3)(a)(i).

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

398 (10) Notwithstanding any other provision of this section, the amendments to this
399 section in this bill apply to:

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 a fiscal year that begins on or after 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 a fiscal year that begins on or 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: (1) (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

431 proposed increase is approved and the dollar amount of the taxpayer's liability under the current

432 rate, placed in close proximity to the information under Subsection (2)(c)(v); and]

433 [(Cc) the percentage increase that the dollar amount of the taxpayer's liability under the

434 proposed tax rate represents as compared to the dollar amount of the taxpayer's liability under

435 the current tax rate; and]

436 (iv) the tax impact on the property;

437 (v) the time and place of the required public hearing for each entity;

438 (vi) property tax information pertaining to:

439 (A) taxpayer relief;

440 (B) options for payment of taxes; and

441 (C) collection procedures;

442 (vii) information specifically authorized to be included on the notice under [~~Title 59;~~

443 ~~Chapter 2, Property Tax Act~~] this chapter;

444 (viii) the last property review date of the property as described in Subsection

445 59-2-303.1(1)(c); and

446 (ix) other property tax information approved by the commission.

447 (3) If a taxing entity that is subject to the notice and hearing requirements of

448 Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall

449 state, in addition to the information required by Subsection (2):

450 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;

451 (b) the difference between the dollar amount of the taxpayer's tax liability if the
452 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the
453 current rate, placed in close proximity to the information described in Subsection (2)(c)(v); and

454 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under
455 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability
456 under the current tax rate.

457 (4) Notwithstanding any other provision of this section, the amendments to this section
458 in this bill apply to:

459 (a) actions a fiscal year taxing entity, as defined in Section 59-2-919, is required to take
460 with respect to the fiscal year taxing entity's budgetary process for the fiscal year that begins on
461 July 1, 2014; or

462 (b) actions a calendar year taxing entity, as defined in Section 59-2-919, is required to
463 take with respect to the calendar year taxing entity's budgetary process for the fiscal year that
464 begins on January 1, 2015.

465 Section 4. Section **63I-2-259** is amended to read:

466 **63I-2-259. Repeal dates -- Title 59.**

467 [~~Title 59, Chapter 19, Illegal Drug Stamp Tax Act, is repealed July 1, 2012.~~]

468 (1) Subsection 59-2-919(10) is repealed December 31, 2015.

469 (2) Subsection 59-2-919.1(4) is repealed December 31, 2015.

470 Section 5. **Effective date.**

471 (1) Except as provided in Subsection (2), this bill takes effect on May 14, 2014.

472 (2) The actions affecting Section 59-2-918.5 take effect on January 1, 2015.

473 Section 6. **Revisor instructions.**

474 It is the intent of the Legislature that the Office of Legislative Research and General
475 Counsel, in preparing the Utah Code database for publication, shall replace the references in
476 Subsections 59-2-919(10) and 59-2-919.1(4) from "this bill" to the bill's designated chapter and
477 section number in the Laws of Utah.

