

**CERTIFIED TAX RATES AMENDMENTS**

2015 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: John Knotwell

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**LONG TITLE**

**General Description:**

This bill addresses property tax certified tax rates.

**Highlighted Provisions:**

This bill:

- ▶ provides for adjustments of the certified tax rates of school districts;
- ▶ ~~H→ [—provides that a school district is not subject to certain]~~ addresses ~~H←~~ notice and public hearing requirements with respect to the certified tax rate adjustments;
- ▶ repeals obsolete language;
- ▶ establishes a repeal date for the certified tax rate adjustment provisions; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-924.2**, as and further amended by Revisor Instructions, Laws of Utah 2014, Chapter 270 and last amended by Laws of Utah 2014, Chapter 270

**63I-1-259**, as last amended by Laws of Utah 2014, Chapter 54

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183 (b) A taxing entity is not required to comply with the notice and public hearing  
 184 requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy  
 185 described in Subsection ~~[(9)]~~ (8)(a).

186 (9) (a) For the calendar year beginning on January 1, 2017, the commission shall  
 187 increase or decrease a school district's certified tax rate to offset a change in revenues from the  
 188 calendar year beginning on January 1, 2016, to the calendar year beginning on January 1, 2017,  
 189 as follows:

190 (i) the commission shall increase a school district's certified tax rate by the amount  
 191 necessary to offset a decrease in revenues that may result from the repeal of Section 59-2-924.3  
 192 on December 31, 2016; and

193 (ii) the commission shall decrease a school district's certified tax rate by the amount  
 194 necessary to offset an increase in revenues that may result from the repeal of Section  
 195 59-2-924.3 on December 31, 2016.

196 (b) ~~H~~→ (i) ←~~H~~ A school district is not required to comply with the notice and  
 196a public hearing  
 197 requirements of Section 59-2-919 for an offset to the certified tax rate described in Subsection  
 198 (9)(a).

198a ~~H~~→ (ii) If a school district's certified tax rate is increased in accordance with Subsection  
 198b (9)(a)(i), the school district shall:

198c (A) on or before June 15, 2017, publish the statement provided in Subsection (9)(c) one  
 198d or more times in a newspaper or combination of newspapers of general circulation in the  
 198e taxing entity, in a portion of the newspaper where legal notices and classified advertisements  
 198f do not appear;

198g (B) on or before June 30, 2017, read the statement provided in Subsection (9)(c) at a  
 198h public meeting of the school district; and

198i (C) if the school district maintains a database containing electronic mail addresses of  
 198j one or more persons who reside within the school district boundaries, send the statement  
 198k provided in Subsection (9)(c) to those electronic mail addresses.

198l (c) For purposes of Subsection (9)(b)(ii), the statement is: "For calendar year 2017, the  
 198m State Tax Commission is required to increase a property tax rate of this school district to offset  
 198n a loss in revenue due to the repeal of a statute to equalize certain school district property taxes.  
 198o This offset may result in an increase in your property taxes." ←~~H~~