

## 2026 Property Tax Increase CHECKLIST for Fiscal-Year Entities

Revised 4/17/26

A property tax increase may not be certified unless evidence/proof has been made to the county auditor and Tax Commission for each item below. Proof can take several forms. Please ensure the evidence you provide clearly and conclusively supports the necessity or justification for each checkbox.

### *Disclaimer*

*This document is provided for assistance. It is the sole responsibility of the taxing entity to ensure all statutory requirements are followed for a property tax increase. Entities should verify that they are meeting all legal requirements and consult with their attorney as needed. This document reflects updates from 2026 H.B. 236 and S.B. 238 and current Utah Code.*

### **On or before June 1<sup>st</sup>**

Entity is required to notify the County Auditor **and** the USTC of the following items regarding its August Property Tax Increase Hearing:

- Date
- Time
- Location

### **First meeting in May – Tentative budget that includes increase**

- Budget Officer statement that the tentative budget includes a proposed tax rate increase.
- Taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state in the public meeting that the tentative budget includes a proposed tax rate increase.
- An entity shall present a **property tax impact schedule** that is separate from all other budget documents.

### **At a public meeting between May 1 and June 13th**

- Taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state the following:
  - The entity is considering a tax rate that exceeds the certified tax rate.
  - The approximate dollar amount and purpose of the ad valorem tax revenue increase.
  - The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase.
  - That the entity shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase.

**Before June 22<sup>nd</sup> - Adopt Proposed Tax Rate Increase**

Subject to 59-2-919

Fill in Proposed Tax Rate Revenue in column 11 on taxrates.utah.gov

Click on the Truth in Taxation button that will appear on the Tax Rate Summary (693) screen.



Fill out Hearing and Advertisement information to generate Entity Ad. Click the green button to view Tax Increase Entity Advertisement once complete.

**Fiscal Year Tax Increase**

- Truth in Taxation
- Judgment Levy
- Both Truth in Taxation & Judgment Levy



Newspaper Advertisement 2025			
Average Residential Value:	Avg Residential Value <small>(Please Obtain From the Assessor's Office)</small>		
Advertisement Information			
Taxing Entity Name:	Name on Ad		
Contact Phone:	Contact Phone on Ad		
Entity Website:	Website		
Virtual Meeting Link:	Internet Address for Remote Participation and Live Streaming Options		
Notice Information (2 are Required)			
1st Notice Date:	1st Published Date	2nd Notice Date:	2nd Publish Date
1st Notice Location:	1st Posted Location(s)	2nd Notice Location:	2nd Posted Location(s)
Public Hearing Information			
Room #:	Room Number/Name	Date:	Hearing Date <small>(At Least 10 Days After Notice Mailing)</small>
Location:	Building Name	Time:	Start Time <small>(At or After 6:00 P.M.)</small>
Address:	Street Address		
City:	City		
Whom should the Tax Commission contact with questions?			
Name:	Division Contact	<small>Note: Does NOT Appear on Advertisement</small>	
Phone:	Contact Phone	<small>Note: Does NOT Appear on Advertisement</small>	

**On or Before June 30<sup>th</sup> - Interim Budget**

**Prepare and adopt an interim budget that:**

- Is based on the taxing entity's proposed tax rate increase.
- Includes a property tax impact schedule.
- Is in effect for the period beginning on July 1 and ending after the date on which the taxing entity adopts a final budget.
- Sets aside, in a restricted budget account, an amount of the taxing entity's general fund revenue that is no less than the amount of additional ad valorem tax revenue that would be generated by the taxing entity's proposed tax rate increase.
- Entity may not expend or otherwise obligate the revenue that the taxing entity sets aside in a restricted budget account for the period beginning on July 1 and ending after the date on which the taxing entity, subject to the requirements of Section 59-2-919, adopts a budget.

**Through June 30<sup>th</sup> – Property Tax Impact Schedule**

**Property Tax Impact Schedule:**

Present and make available to the public the property tax impact schedule

- At the first meeting in May** when the budget with proposed increase is presented.
- At each public hearing held prior to June 30** at which the taxing entity discusses the taxing entity's proposed general fund budget for the ensuing fiscal year period.
- As a separate document from all other budget documents.

The property tax impact schedule shall specify

- The approximate dollar amount of additional ad valorem tax revenue that would be generated by the proposed tax rate increase.
- The approximate percentage increase in tax revenue that is based on the proposed tax rate increase.
- The approximate percentage increase to the amount of property taxes paid on an average residence per year as a result of the proposed tax rate increase.
- The approximate percentage increase to the amount of property taxes paid on an average commercial property per year as a result of the proposed tax rate increase.

For each department of the taxing entity whose budget would be affected by proposed increase

- Outline the budget increase or decrease to the department.
- Articulate the operational impact to the department if the taxing entity approves the increase.

**14+ days before the Property Tax Increase hearing**

**Post Entity Advertisement:**

- Electronically on the Utah Legals Website.
- Electronically on the Utah Public Notice Website.
- Electronically on the public portion of the entity’s official website.
  - If Entity is a town, as defined in Section §10-2-301, **and does not have a public website** as of May 1 of the calendar year in which the taxing entity proposes a tax rate increase, Entity shall instead state the physical address of the fiscal year taxing entity's town hall or principal place of business.
  - And if a provision of this section requires a fiscal year taxing entity to post information on the taxing entity's public website within a specific time frame, a fiscal year taxing entity shall instead post that information at the fiscal year taxing entity's town hall or principal place of business within that specific time frame.
- Physically in a public location in or near the affected area that is reasonably likely to be seen by residents of the affected area.

**Post County Combined Advertisement:**

- If the county auditor compiles the list required by Section 59-2-919.2, make the list available from the main page of the taxing entity's public website for a period that begins at least 14 days before the date on which the public hearing is held and ends on or after the date on which the commission certifies the taxing entity's certified tax rate.
- Make available at the public hearing and to anyone who requests.

**Entity Ad**

**NOTICE OF PROPOSED TAX INCREASE**  
ENTITY NAME

The ENTITY NAME is proposing to increase its property tax revenue.

The ENTITY NAME tax on a \$\_\_\_\_\_ residence would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

The ENTITY NAME tax on a \$\_\_\_\_\_ business would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

If the proposed budget is approved, ENTITY NAME would receive an additional \$\_\_\_\_\_ in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, ENTITY NAME would increase its property tax budgeted revenue by \_\_\_\_\_% above last year's property tax budgeted revenue excluding eligible new growth.

The ENTITY NAME invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

**PUBLIC HEARING**

Date/Time: \_\_\_\_/\_\_\_\_/\_\_\_\_ 6:00 PM  
 Location: Entity Location  
 Address  
 City

To obtain more information regarding the tax increase, citizens may contact the ENTITY NAME at 888-888-8888 or visit \_\_\_\_\_. Instructions for virtual participation in the public hearing will be available at \_\_\_\_\_ no later than 24 hours before the public hearing is scheduled to begin.

**County Combined Ad from County Auditor**

**BOX ELDER COUNTY NOTICE OF PROPOSED TAX INCREASE**

The following taxing entities are proposing to increase property tax revenue within BOX ELDER COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property. Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase		Additional Ad Valorem Tax Revenue	% Increase if Proposed Tax Increase is Approved	Date/Time	Public hearing information		
		From:	To:				Location	Phone:	
BOX ELDER SCHOOL DISTRICT	\$450,000	Residential:	\$923.18	\$1,266.71	\$11,257,317	36.54%	Aug 13,2025 7:00 P.M.	960 S Main St Brigham City	435-734-4800
		Commercial:	\$1,678.50	\$2,303.10					
BRIGHAM CITY	\$400,000	Residential:	\$354.42	\$370.70	\$155,000	4.35%	Aug 07,2025 6:00 PM	20 N Main Street Brigham City	435-734-6600
		Commercial:	\$644.40	\$674.00					
FIELDING TOWN		Residential:			\$4,264	26.48%	Aug 06,2025		--
		Commercial:							
HOWELL CITY	\$343,000	Residential:	\$108.85	\$180.54	\$9,876	65.26%	Aug 06,2025 6:00 P.M.	16020 N 17300 W Ste. A Howell	435-241-6935
		Commercial:	\$197.91	\$328.25					
WILLARD CITY	\$515,000	Residential:	\$271.35	\$394.85	\$130,999	45.15%	Aug 06,2025 6:00 P.M.	80 West 50 South Willard	435-734-9881
		Commercial:	\$493.37	\$717.91					

\*Additional Ad Valorem Tax Revenue does not include amount from Judgment Levies.  
 \*\*This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".

**July 22<sup>nd</sup> - Valuation Notice Mailed**

Date, Time, Location of Hearing, and the additional amount or requested revenue are required to be on the Notice of Valuation.

TAXING ENTITIES	COMPARE		PROPOSED		CHANGES		ADDITIONAL ANNUAL REVENUE	BE HEARD PUBLIC TRUTH-IN-TAX MEEETING DATE - TIME - PLACE		
	2024	2025 IF NO INCREASE	2025 IF PROPOSED BUDGET APPROVED	IF 2025 INCREASE	CHANGE IN TAX	CHANGE IN %				
BOX ELDER SCHOOL DISTRICT	570.19	0.003730	493.03	0.006118	129,600	662.78	179.75	37.200%	AUG 13 7:00 PM 960 S MAIN ST, BRIGHAM (435)734-4800 AUG 7 6:00 PM 20 N MAIN ST, BRIGHAM (435)734-6801 --- HEARING HELD NOV 2024	
BRIGHAM CITY	220.93	0.001611	208.63	0.001685	129,600	218.21	9.58	4.600%		
BASIC SCHOOL LEVY	182.34	0.001379	178.58	0.001379	129,600	178.58	0.00	0.000%		
BOX ELDER COUNTY	167.73	0.001149	148.79	0.001291	129,600	167.18	18.39	12.400%		
BE SCHOOL DIST-50 BOND		0.000428	55.43	0.000428	129,600	55.43	0.00	0.000%		
BEAR RIVER WATER CONSV DIST	30.82	0.000225	29.14	0.000225	129,600	29.14	0.00	0.000%		
LOCAL ASSESSING & COLLECTING	29.13	0.000208	26.94	0.000208	129,600	26.94	0.00	0.000%		
BOX ELDER MOSQUITO ABATEMENT DISTRICT	23.57	0.000172	22.27	0.000172	129,600	22.27	0.00	0.000%		
CHARTER SCHOOL LEVY	6.35	0.000053	6.86	0.000053	129,600	6.86	0.00	0.000%		
MULTI-COUNTY ASSNG & COLLECT	1.94	0.000014	1.81	0.000014	129,600	1.81	0.00	0.000%		
<b>TOTALS</b>	1,223.00	0.008969	1,161.48	0.010573	129,500	1,369.20	207.72	17.900%		<b>LAST PROPERTY REVIEW: 2024</b>

**THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY**

A county shall include the property tax impact schedule as part of the county Notice of Valuation, **if requested and paid for by the taxing entity.**

**24+ hours before Property Tax Increase Hearing:**

- Post instructions on the taxing entity's public website as to how individuals can connect to and participate virtually in the public hearing.
- An entity shall ensure that individuals participating virtually can:
  - Access the public hearing electronically through video and audio connection.
  - Provide oral testimony through video, audio, or both video and audio connection.
  - Submit written comments electronically for inclusion in the public record, both before and during the public hearing.

**August 1st – August 31<sup>st</sup> -Property Tax Increase Hearing Requirements**

- No meetings** discussing general business may be held on the same day as the property tax increase hearing.
- An entity may not schedule a public hearing at the same time as another overlapping taxing entity in the same county (unless the entities are governed by the same board or authority). Contact the County Auditor to resolve any conflicts.
- No hearings** for an entity may be held on the same date as the property tax increase hearing **EXCEPT**:
  - The entity’s budget hearing.
  - A special district or special service district’s fee hearing.
  - A city or town’s enterprise fund hearing.
- The property tax increase hearing may be scheduled **no earlier than 6 p.m.**
- The entity must allow interested parties desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.
- The hearing must be open to the public and must be available for individuals to attend **both** in person or virtually.

**Agenda\***

- The property tax increase hearing agenda **MAY NOT** contain items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate.
- The property tax increase hearing agenda **MAY** contain:
  - Action about the entity’s budget.
  - A special district’s fee implementation or increase.
  - A special service district’s fee implementation or increase.

*\*The Entity Ad itself does not constitute the agenda. Posting/Attaching Entity Ad on Utah Public Notice will count for advertisement requirements.*

**Statements required during the hearing**

- The dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase.
- The purpose/reasons of the additional ad valorem tax revenue.

**If no decision is made/reached at the hearing regarding implementing the increased tax rate:**

- Announce at the same property tax increase hearing the scheduled time and place of the next public meeting at which the taxing entity will consider the tax increase. The meeting must take place before September 1<sup>st</sup>. [§59-2-919(9)(a)]



Entity Name: \_\_\_\_\_

Entity County/Counties: \_\_\_\_\_

Date/Time of Entity’s Property Tax Increase Hearing: \_\_\_\_\_

Preparer’s Name/Email/Phone: \_\_\_\_\_

**Notification Requirement**

*Utah State Code Reference 59-2-919(2)*

- **Before June 1<sup>st</sup>**, did the entity notify the USTC **and** county auditor of the **date, time, and place** of their property tax increase hearing? **When?** \_\_\_\_\_
- Did you coordinate with the county auditor to ensure the property tax increase hearing did not conflict with any other overlapping taxing entity’s property tax increase hearings? **Yes / No**

**Budget & Public Meeting**

*Utah State Code Reference 59-2-919(4)*

*School Districts 53G-7-302 & 53G-7-303 Cities 10-6-111 & 10-6-114 Towns 10-5-107 & 10-5-108*

- On what **date** did the executive/budget officer present, for the first time, the entity’s tentative budget in its public meeting to the governing board/council? \_\_\_\_\_
- Did the tentative budget include the **proposed property tax increase** in budget proposal? **Yes / No**
- Did the agenda of the public meeting contain a **separate line item** that notified the public that the entity’s executive/budget officer intended to state in its meeting that the tentative budget has a proposed tax rate increase? **Yes / No**
- Did the entity’s executive/budget officer **state at the public meeting** that the tentative budget includes a proposed tax rate increase? **Yes / No**

***Please provide verifiable evidence of the budget/executive officer making this statement.***

- Did the entity’s executive/budget officer present a **property tax impact schedule** to the board? **Yes / No**
- Did the entity’s executive/budget officer make the property tax impact schedule **available to the public**? **Yes / No**

***Please provide verifiable evidence of how the property tax impact schedule was made available to the public.***

- Was the property tax impact schedule presented as a **separate document** made available to the public? **Yes / No**
- Did someone from the entity make **each** of the following required statements:(*Circle one for each statement*)
  - [Entity name] is considering levying a tax rate that exceeds the certified tax rate. **Yes / No**
  - The approximate dollar amount of additional ad valorem tax revenue generated by the tax increase. **Yes / No**
  - The approximate percentage increase of ad valorem tax revenue generated by the tax increase. **Yes / No**
  - The purpose of what the additional tax revenue generated by the tax increase will be used for. **Yes / No**
  - A statement that [the entity] will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase? **Yes / No**

***Please provide verifiable evidence of an entity official making these required statements.***

- Did the entity provide a separate item **on the meeting agenda** notifying the public of all the previous information that is required to be stated? **Yes / No**

***Please provide verifiable evidence with the separate agenda item***

**Property Tax Increase Hearing Advertising**

*Utah State Code Reference 59-2-919(6)&(8)*

Please answer the following questions using the stated time frame for each section

**NO LATER than June 22:**

- Did the entity complete and approve the 693 Report on taxrates.utah.gov? Yes / No
- Did the entity complete and fill out the advertisement as required on taxrates.utah.gov? Yes / No

**AT LEAST 14 days before the day of the entity’s Property Tax Increase Hearing:**

- Did the entity publish an Entity advertisement on the Utah Legals Website? Yes / No
- Did the entity publish an Entity advertisement on the Utah Public Notice Website? Yes / No
- Did the entity publish an Entity advertisement on the main page of its public website? Yes / No
  - Is this entity considered a town as defined in 10-2-301? Yes / No
- Did the entity post an entity advertisement physically in a public location near the affected service area that is reasonably likely to be seen by residents of the area? Yes / No

***Please provide photographic evidence of these required physical advertisements.***

- Did the county auditor provide the entity with the County Combined Advertisement that is required under Utah State Code 59-2-919(8)(b)(ii)(C)? Yes / No
  - If yes, has the entity posted the County Combined Advertisement on the main page of their website? Yes / No

**AT LEAST 24 hours before the day of the entity’s Property Tax Increase Public Hearing:**

- Did the entity ensure that individuals who wish to participate virtually could: Yes / No  
(Circle one for each statement)
  - Access the public hearing through video **and** audio connection? Yes / No
  - Provide oral testimony through video, audio, or both? Yes / No
  - Submit written comments electronically to include in the public record for **both before** the public hearing and **during** the public hearing? Yes / No

- Did the entity provide instructions on the main page of the entity’s public website on how individuals could participate virtually in the property tax increase public hearing? Yes / No

***Please provide evidence showing the date/time portion of this requirement has been met.***

**Property Tax Increase Hearing Agenda**

*Utah State Code Reference 59-2-919(8)*

- Were there any other general meetings by this entity on the same date as the property tax increase hearing? **Yes / No**
- Did this entity hold any other hearings on the same date as the property tax increase hearing? **Yes / No**
  - If yes, please circle which hearing(s) you held on the same date:

<b>Budget Hearing</b>	<b>Fee Hearing</b>	<b>Enterprise Fund Hearing</b>	<b>Other (not listed)</b>
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- Did the property tax increase hearing start at 6 pm or later? **Yes / No**
- Did the property tax increase hearing agenda contain an item for discussion and action on the entity’s intent to levy a tax rate that exceeds the certified tax rate? **Yes / No**
  - Did the property tax increase hearing agenda contain any other items? **Yes / No**
  - If yes, please circle which other items were included on the property tax increase hearing agenda:

<b>Entity’s Budget</b>	<b>Other (please list here):</b>
<b>Fee implementation/increase</b>	

**Property Tax Increase Hearing**

*Utah State Code Reference 59-2-919(8)*

- Was this property tax increase hearing open to the public for attendance in person? **Yes / No**
- Was this property tax increase hearing open to the public for virtual attendance and participation? **Yes / No**
- Did the entity allow interested parties desiring to be heard an opportunity to present oral testimony? **Yes / No**
- Did the entity place any restriction on the number of individuals who could speak or restrict the amount of time everyone was allowed to speak? **Yes / No**
  - If yes, please list the restrictions(s) and/or number of comments below and why the implementation was reasonable:

- 
- Did the county auditor provide the entity with the County Combined Advertisement that is required under Utah State Code **59-2-919.2**? **Yes / No**
    - If yes, did the entity make the County Combined Advertisement available at the public hearing or to anyone who requested? **Yes / No**
  - At the public hearing, were the following items stated: *(circle one for each statement)*:
    - The dollar amount of additional ad valorem tax revenue that would be generated by the proposed tax increase **Yes / No**
    - The purpose/reason for the additional ad valorem tax revenue **Yes / No**
  - Did the entity vote on the increased property tax at the property tax increase hearing? **Yes / No**
    - If no, did the entity make an announcement at the public hearing for when the next public meeting would be when the entity would consider the property tax increase again? **Yes / No**  
**Please provide verifiable evidence of a board member making this announcement.**
    - If yes, was the meeting to decide on the increase held before September 1<sup>st</sup>? **Yes / No**

### **Suggested Documentation**

To process an entity's proposed property tax increase in a timely manner, the Utah State Tax Commission needs verifiable evidence of an entity's compliance with the requirements of Utah State Code as it pertains to a property tax increase. Submission of the Checklist and Worksheet is voluntary. These documents may be included with the evidence to substantiate the completion of requirements. Evidence may take many forms, but the Commission suggests providing the following to ensure that all evidence can be verified within each section of this checklist:

Please time-stamp any undated documents, statements, or postings to provide definitive proof of completion whenever specific timing is required for compliance.

Recordings of the following public meetings/hearings:

- Entity Budget Public Meeting/Hearing.
- Property Tax Increase Hearing.

Agendas & Minutes

- Entity Budget Public Meeting Agenda & Documents (i.e., the budget impact statement).
- Entity Property Tax Increase Hearing Agenda & Documents.

Screenshots of online public advertisements

- Utah Legals advertisement.
- Utah Public Website advertisement.
- Entity's Public Website advertisements.

Evidence of virtual and in-person participation

- Written comments from the online participants from before and during the hearing.
- Oral testimony from in-person or virtual participants.
- If no one wished to speak or comment, the entity should provide evidence and should make a statement that the opportunity was given during the hearing, but that no one did.

If the County Auditor provided a county combined list of other entities going through a property tax increase:

- Proof that the county combined list was available at the hearing and for anyone who requested it.

If the auditor did not provide a combined list of other entities going through a property tax increase:

- Obtain a written statement from the county auditor indicating that they did not provide a list (unless it is known that there were no other entities within the county going through a property tax increase).

If a decision about the property tax increase was not reached at the property tax increase hearing:

- Please provide proof that the information for the next meeting was announced during the hearing. (This could be part of the minutes or as a timestamp in the hearing recording).

Property Tax Increase Documents

- Copy of the property tax rate resolution with the stated increase in ad valorem tax revenue; and/or
- Completed copy of the PT-800 from the Utah State Tax Commission's tax rates website.