



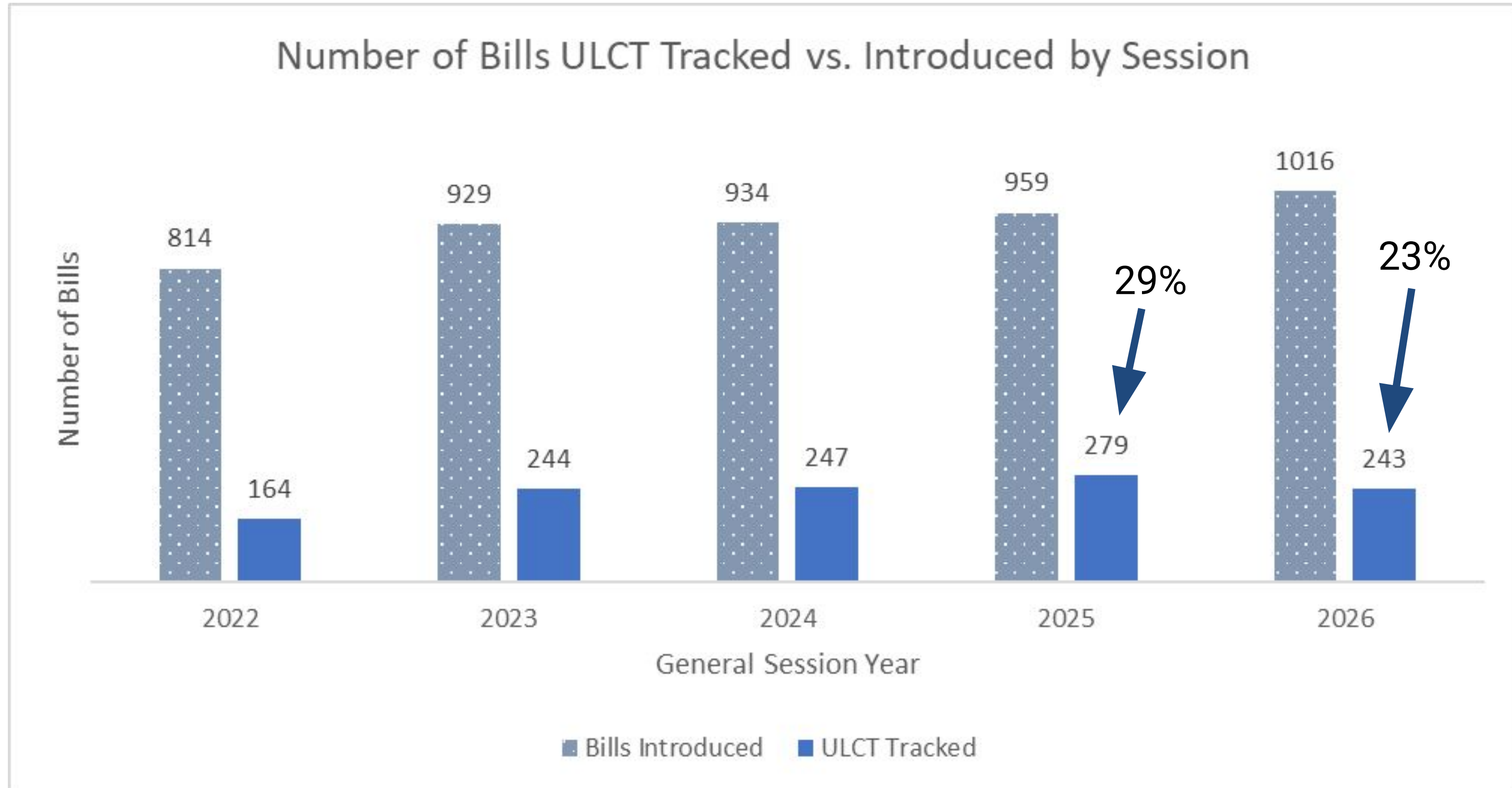
Local Government Partnership Report

Political Subdivision
Interim Committee
May 20, 2026



ULCT Implementation Efforts

Bills Impacting Municipalities



Legislative Recap



Utah League of Cities and Towns 2026 Legislative Recap

#CitiesWork

Introduction

This year

ture. Every week finished with more bills
was said and done a total of 1,016 bills
% increase. Despite the increase in bills
This numeric decrease does not
te in the session or without priority
t was not uncommon for provisions in
Many of the recurring subjects ULCT
duced relating to property taxes,
ic safety (employment and policy).

laboration, and outcomes. These
on." Many legislators were
vernment leaders excelled at
their ability to serve their



on these
ers and other
hs set the
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ment Council
as. ULCT
out the
cts

Key Bills

ial legislation from the 2026 session below. These bills are
tentia action. Be aware that there are bills not included
ity. We encourage you to review [the complete list of passed](#)
pically. If a bill applies to multiple subject areas, it will be

Amendments (C. Roberts)

development projects with regional or statewide
ouncil (EDC) consisting of appointments from
U-FAIR, MIDA, SITLA, ULCT, and UAC. It
objectives for the state, unify and coordinate
ificance, make recommendations to the
e bill also renames the Governor's Office of
nomic Development (GOED).

Development Projects

7 and Transit Reinvestment Zone
ine (HOPZ), and Convention Center
tax increment financing tool: the
ges in the bill increased
around HTRZs, PIDS, data

1gs.
CRZ tax increment tools in
amework.
ne (RSDZ) tax increment
set criteria for being
crement collected in the
pecific purposes and
ented development,
tions and an economi

Enhancing Fiscal Impact Data

State Government

UCA 36-12-13(2)(c)

Revenues	<i>FY2026</i>	<i>FY2027</i>	<i>FY2028</i>
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	<i>FY2026</i>	<i>FY2027</i>	<i>FY2028</i>
Total Expenditures	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state expenditures.			
	<i>FY2026</i>	<i>FY2027</i>	<i>FY2028</i>

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation could cost each impacted local government \$20,000 one-time in FY 2027 for a flight park study, public outreach, staff time, and consultant fees.

Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

Spring Training Outreach

8 Webinars covering topics including:

- ✓ Quick session wrap up
- ✓ Taxes and Fees
- ✓ Land Use
- ✓ Economic Development
- ✓ Truth in Taxation (Hosted w/ Tax Commission)
- ✓ Housing (Hosted w/ WFRC)
- ✓ Population Estimates (Hosted w/ KCGI)
- ✓ Best of the Rest

Presented at 10+ conferences/panels:

- 🔊 Utah Land Use Institute
- 🔊 Utah Municipal Attorneys Association
- 🔊 Government Finance Officers Association
- 🔊 Utah Municipal Clerks Association
- 🔊 Utah Recordors Association
- 🔊 R6 Regional Meeting
- 🔊 Utah Association of Public Treasurers
- 🔊 American Planning Association of Utah
- 🔊 Utah City Managers Association
- 🔊 ULCT Midyear Conference

Truth in Taxation Training

HB 236 (K. Peterson) modifies the Truth in Taxation process for local governments to increase property taxes. Changes include:

- earlier notice to the public,
- “impact schedule document” must be presented in first meeting in May,
- additional notice requirements,
- preparation of an interim budget.

These new requirements became effective on May 6th and communities considering property tax increases are required to follow new steps this month.

To help communities follow law, ULCT hosted webinars with tax commission, worked jointly on process checklists, held conference workshops, and have fielded calls with questions.

Property Tax Resources

During the 2026 Legislative Session, changed the Truth in Taxation process:

- **HB 236 Truth in Taxation Amendments** increased transparency and public input during the truth-in-taxation process while preserving the authority of political subdivisions to increase property taxes without caps, voter approval, or other restrictions.
- **SB 238 Property Tax Adjustments** clarified truth-in-taxation process issues from summer 2025.

To help cities and towns transition to the new process the League has created resources to help aid in new process compliance and to assist in communicating how property tax works to the public.



Truth in Taxation Compliance Resources

Includes a municipal budgeting process checklist and the Utah Tax Commission Truth in Taxation checklist

[Compliance Resources →](#)



Telling your Budget Story

Access animated social videos and handouts to support your budget story

[Communication Resources →](#)

Group Effort

Work collaboratively with range of organizations:

AOGs

WFRC, MAG, R6, Five County, Uintah Basin, SERDA, BRAG

State Agencies

Tax Commission, DWS, etc.

Local Gov. Associations

UAC, UCMA, UMCA, UMAA, APA UT, etc.

Private Sector

Expert consultants who work with local governments

**Keeping Local
Codes Up To Date**

Code Volume Growth

*Code length by pages 2018 - 2026**

Title 10 (municipalities)

+103 pages (30% increase)

Title 11 (taxing entities)

+132 pages (43% increase)

Title 17C (redevelopment)

+20 pages (20% increase)

Title 51 (public funds)

+11 pages (16% increase)

Title 52 (public officers)

+3 pages (12% increase)

Title 53 (public safety)

+273 pages (81% increase)

Title 54 (public utilities)

+50 pages (24% increase)

Title 59 (revenue & taxation)

+918 pages (29% increase)

Moderate-Income Housing Plans

HB 436 (2026) froze the Moderate Income Housing Plan (MIHP) to overhaul policy and delayed prioritization adjustment, rather than immediate piecemeal implementation.

SB 34 (2019)

- Required MIHP with 3 strategies from a list (“menu”) of 22 strategies
- Created MIHP reporting requirement

HB 462 (2022)

- Changed number of strategies for cities with fixed-rail transit
- Added implementation plan requirement
- Created requirement for station area plans
- Menu overhauled and strategies added

SB 174/HB 364 (2023)

- Added penalties for non-compliance
- Changed reporting time horizon
- Required exact language in reporting

HB 465/SB 268 (2024)

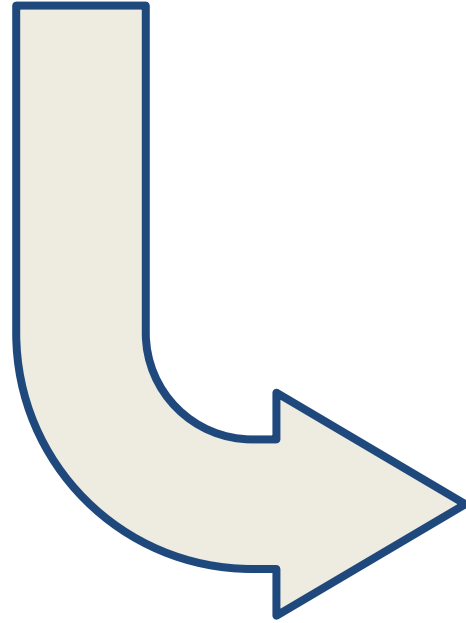
- Created FHIZ, changed HTRZ parameters
- Modified the menu of strategies
- Created additional reporting requirements

HB 37 (2025)

- Modifies menu, creates home ownership “submenu” (29 strategies total)

Process for General Plan Amendments

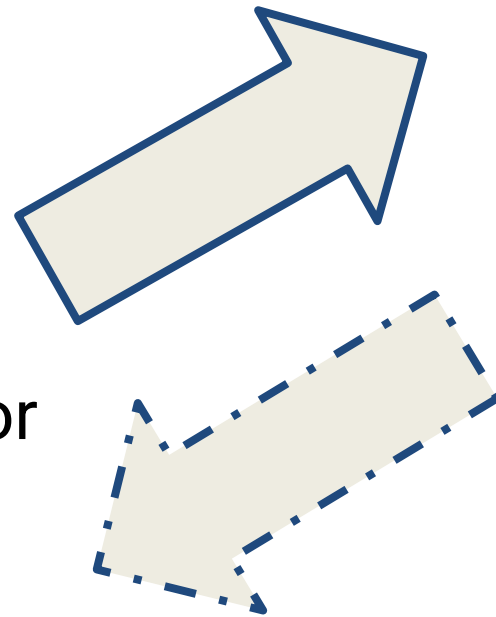
Review legislative changes, city code, and identify areas for change.



Planning Commission Hearing, Recommendation*

- Class A notice 10-days prior to public hearing; mailed notice to affected entities
- Class A notice 24 hours for any discussion on the topic

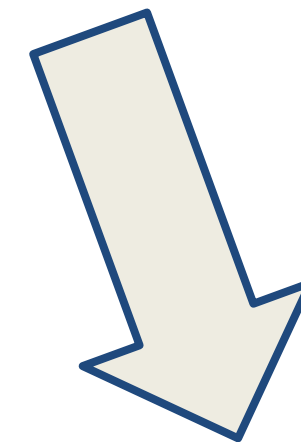
*10-20-302(1); 10-20-405;
10-20-204*



City/Town Council Hearing/Action

- Scheduled public meeting
- Class A notice 24 hours prior to meeting
- *May* hold hearing
- If council rejects amendment, *may* return to Planning Commission

10-20-404



Post Updated General Plan Document on Website

**Additional requirements apply if the amendment is comprehensive including sending notice to UGRC and AOG, sending maps of geographic area, invite affected entities to provide information, and sending comprehensive amendments to AOGs.*

Charting Utah's Growth Legislation

September 2023

	ECONOMIC DEVELOPMENT		TRANSPORTATION, HOUSING, AND LAND USE							WATER CONSERVATION		
	Economic Development Incentives	Retail Facility Incentive Payments	Station Area Planning (SAP)	Moderate Income Housing Plans (MIHP)	Housing and Transit Reinvestment Zones (HTRZ)	Transit/Transportation Investment Funds Prioritization (TTIF)	Active Transportation Investment Fund (ATIF) and Rural Transportation Infrastructure Fund (RTIF)	Development Timelines and Processes	Internal Accessory Dwelling Units	Referendum Process Updates	Secondary Water Metering	Water as Part of General Plan
2018												
2019												
2020												
2021												
2022												
2023												
2024												
2025												
	<p>2021 H.B. 348 Modified Economic Development Tax Increment Financing (EDTIF) and established the Unified Economic Opportunity Commission (UEOC)</p> <p>2021 onward UEOC begins meeting regularly and recommends policy to the Legislature</p>	<p>2022 H.B. 151 Prohibited incentive payments for retail with exceptions, including mixed use projects with housing, public infrastructure, or rural areas</p> <p>2024 The Governor's Office of Economic Opportunity may send notice to the State Auditor to investigate any public entities offering incentives that may not comply with new code</p>	<p>2022 H.B. 462 Station Area Planning is now required for cities that have FrontRunner, TRAX and BRT stations; these plans must promote shared objectives on housing, economic opportunity, transportation connectivity, and environmental sustainability</p> <p>2022 onward Cities working on station area planning, MPOs certifying submitted plans</p> <p>2025 Cities must have SAPs certified, those with more than four stations will complete two additional stations each year after 2025; new stations must have SAPs prior to beginning transit service</p>	<p>2018 H.B. 259 Updated requirements for cities to submit MIHPs</p> <p>2019 S.B. 34 Required cities to select 3-4 strategies from the MIHP menu; cities must complete MIHP for state transportation funds eligibility</p> <p>2022 H.B. 462 Changed the MIHP menu items and encourage cities that select more menu items with enhanced prioritization of state transportation dollars</p> <p>2023 S.B. 174 & H.B. 364 Modified MIHP report date, created a penalty for municipalities that are not compliant with MIHPs, and created an appeal process</p> <p>2023 onward Cities submit annual MIHP reports</p>	<p>2021 S.B. 217 Created HTRZ financing tool to enable higher density housing development, and affordable housing development, along FrontRunner</p> <p>2022 S.B. 140 Expanded HTRZ zone tool to include TRAX and BRT stations</p> <p>2023 S.B. 84 Further clarified which transit stations are eligible for an HTRZ, and added additional objectives an HTRZ should promote</p>	<p>2018 S.B. 136 Accomplished four things: 1. created the road usage charge; 2. required Transportation Commission to update prioritization so that local land use and economic development are considered; 3. authorized a .20% county option sales tax for transportation ("5th fifth"); and 4. changed UTA governance</p> <p>2023 S.B. 260 Renewed the "5th fifth" and required cities to comply with MIHP requirements to receive that sales tax distribution</p>	<p>2023 S.B. 185 Created the Active Transportation Investment Fund (ATIF); for the planning, design, construction, maintenance, reconstruction or renovation of paved pedestrian or nonmotorized trails</p> <p>S.B. 175 Created the Rural Transportation Infrastructure Fund (RTIF); for rural roads</p> <p>2024 Distribution of RTIF funds begins</p>	<p>2021 H.B. 98 Established timelines for one- or two-family dwelling or townhomes and preempted local governments from regulating architectural design of single-family & townhomes</p> <p>2023 S.B. 174 Streamlined the municipal subdivision process to cap total number of reviews</p> <p>H.B. 406 Standardized road widths and preempted local governments from requiring assurance bonds for landscaping of residential lots, capping assurance bonds for public landscaping improvements at 110% of improvement costs</p> <p>2024 and 2025 S.B. 174 compliance deadlines</p>	<p>2021 H.B. 82 Required cities to allow internal accessory dwelling units</p> <p>2022 H.B. 462 Prohibited impact fees for internal accessory dwelling units</p>	<p>2019 H.B. 119 Required signatures for land use referenda to come from a majority of the city via "voter participation areas" rather than just from the nearby area</p> <p>2023 S.B. 199 Made land use regulations that a local government approved unanimously to be non-referable</p>	<p>2022 H.B. 242 Required all secondary water connections to be fully metered</p> <p>2022 onward Secondary water providers working on plans and financing of meters</p> <p>2025 Plans for completing metering due to the Division of Water Resources</p> <p>2030 All meters must be installed, secondary water suppliers will be fined for un-metered connections</p>	<p>2022 S.B. 110 Required General Plans for cities and counties to address water preservation</p> <p>2022-2025: Cities and towns must create water preservation element that complies with code</p> <p>2025: Cities and towns not of the fifth class must amend their General Plans to include water preservation element</p>

2026

May 6, 2026

HB 33 Political Signs Amendments 2026 General Session

Municipalities cannot prohibit a person from posting a political sign in a park strip if the person is the owner or lawful occupant of the adjacent property, is required by local ordinance or agreement to maintain the park strip, or the owner or lawful occupant gives consent to the sign being posted.

Each municipality must designate one or more locations where a person who removes a political sign can deposit the political sign for safekeeping or disposal.

HB 425 Local Government Fees Amendments 2026 General Session

Municipalities are expressly permitted to impose a transportation utility fee, subject to a certain methodology and process.

Municipalities may not impose a broadband general fee or a public safety general fee.

HB 215 Landscaping Restrictions Amendments 2025 General Session

Municipalities cannot prohibit the removal of vegetation from a property within a designated Wildland Urban Interface (WUI) area where removal is required to comply with 2024 WUI defensible space requirements.

HB 535 Disposition of Public Property Modifications 2026 General Session

Municipalities must follow new requirements when disposing of certain real property.

SB 232 Regulatory Impacts on Families 2026 General Session

Municipal legislative bodies must consider the impact a proposed ordinance may have on family health, stability, and formation. Failure to comply with this requirement doesn't invalidate an ordinance or create a cause of action.

HB 236 Truth in Taxation Amendments 2025 General Session

Municipalities must follow an adjusted process when proposing a property tax increase, including presenting an impact schedule and adopting an interim budget.

HB 308 Homeless Services Amendments & HB 572 Behavioral Health, Mental Health, and Social Services Amendments 2026 General Session

Congregate shelters can flex up to 135% of capacity with municipal consent until April 30, 2027.

SB 108 Online Marketplace Amendments 2026 General Session

Municipalities cannot regulate the operation of an online marketplace, except under certain circumstances.

SB 238 Property Tax Adjustments 2026 General Session

Truth in taxation hearings must be held on a standalone date.

Municipalities must provide virtual participation instructions on their website 24 hours before a truth-in-taxation hearing and ensure that virtual participants can participate in the hearing.

During a truth-in-taxation hearing, municipalities are no longer required to present a list of all entities going through truth-in-taxation in the county, though the municipality must post the list on the main page of their website 14 days before the hearing and keep it there until the municipality's rate is certified.

SB 284 Local Land and Water Modifications 2026 General Session

Municipalities must post their land use laws and fees online if they have an actively maintained website. Municipalities must create checklists for each land use application and post them online if they have an actively maintained website. Municipalities without actively maintained websites must have applications, fee schedules, and checklists available at their place of business upon request.

Legislative bodies will no longer be able to be used as appeal bodies for any land use related issue in all 1st-4th class cities, plus 5th class cities with a population 5000+ within a 1st-3rd class county.

July 1, 2026

HB 65 Construction Code Amendments 2026 General Session

A municipality will not be able to require compliance with the 2024 International Building Code provisions if a building component has not been altered as part of an alteration, movement, replacement, or repair of an existing structure.

HB 77 Tax Modifications 2026 General Session

Beginning July 1, 2026, municipalities reauthorizing a ZAP/RAP tax must provide notice of the reauthorization to the Tax Commission 90 days before the reauthorization takes effect.

HB 436 Moderate Income Housing Infrastructure Amendments 2026 General Session

MIHP cities must report on the number of residential certificates of occupancy issued during the previous year by July 1, 2026.

October 1, 2026

SB 284 Local Land and Water Modifications 2026 General Session

MIHP municipalities must allow by ordinance a detached ADU on any lot zoned for single-family homes on lots greater than 11,000 sq. feet. DADU's may still be subject to setbacks and other regulations that would apply to a single-family home.

December 31, 2026

SB 195 Transportation Amendments 2026 General Session

Going forward, a municipality's privacy program report must be submitted with the Utah Office of Data Privacy by Dec 31 of each year.

2027-2030

July 1, 2027

SB 195 Transportation Amendments - 2025 General Session: Municipalities must adopt transportation connectivity plans, and station area plans by July 1, 2027.

HB 274 Water Amendments - 2025 General Session:

Municipalities, except for small cities and towns, must include water conservation as an element in determining the water rate charged for at least the highest usage block, by July 1, 2027.

July 1, 2027

HB 300 Amendments to Election Law - 2025 General Session: Municipalities must adopt transportation connectivity plans, and station area plans by July 1, 2027.

HB 147 Government Form Submission Amendments - 2026 General Session:

Municipalities with revenues or expenditures above \$1,000,000 must provide an electronic option for submitting forms, records, and other information.

HB 425 Local Government Fees Amendments - 2026 General Session:

Municipalities must repeal any existing broadband general fees by July 1, 2027. Most municipalities must repeal any existing

public safety general fees by July 1, 2027. Towns and 3rd-5th class cities that meet certain criteria can continue imposing a public safety general fee.

HB 450 Data Privacy Amendments - 2026 General Session:

Municipalities must include specific language in municipal contracts that binds a contractor from abiding by the GDPR and other privacy laws (deadline was previously July 1, 2026, but got pushed back 1 year).

HB 457 County Governance Modifications - 2026 General Session:

Municipalities within Utah County that would like to exempt inner islands of 55 acres or less or portions of those islands from automatic annexation must adopt a resolution before July 1, 2027. Inner islands of 55 acres or less in Weber, Davis, and Utah counties are automatically annexed into their bordering municipality, unless previously exempted.

January 1, 2028

SB 284 Local Land and Water Modifications - 2026 General Session:

Municipalities will need to adopt a written plan for imposing water exactions based on metrics and calculations put in place by the State Water Engineer.

July 1, 2030

HB 147 Government Form Submission Amendments - 2026 General Session: Municipalities with revenues or expenditures at or below \$1,000,000 must provide an electronic option for submitting forms, records, and other information.

HB 242 Secondary Water Metering Amendments - 2022 General Session:

All meters must be installed, secondary water suppliers will be fined for unmetered connections.

HB 274 Water Amendments - 2025 General Session:

A secondary water provider must charge the lowest rate to anyone who uses a portion of water to grow food, starting July 1, 2030.

This document is not intended to be legal advice and should not be relied upon as such. ULCT is not your legal representative and disclaims all liability or losses incurred by your reliance upon this document. This document may contain errors and may not be an exhaustive list of all applicable deadlines. We encourage you to seek your own legal advice to determine how to comply with all laws. You municipality is responsible for any noncompliance of the legislative deadlines.

Accelerating Implementation

Local Administrative Advisor Program

- Local Administrative Advisor program provides administrative support to 140 cities and towns in Utah with limited administrative staff.
- Legislature restored full funding in 2026.
- Along with helping small communities with administrative tasks, advisors help their communities stay up to date with state code changes.

LOCAL
ADMINISTRATIVE
ADVISOR

Administrative Subdivision Process - Background

SB 174 (2023) required all municipalities and counties to overhaul their subdivision approval processes to a two-step administrative approval process. This involved a combination of state-specified components and local flexibility.

This change was a recommendation from the Land Use Task Force and carried ULCT support. The policy change was designed to:



Public Integration

Clearly define where public input fit into the process.



Predictability

Improve predictability for applicants, local governments, and the public.



Efficiency

Improve timeliness and efficiency for applicants.

Administrative Subdivision Process - Implementation

The law required larger (MIHP) cities and counties to enact the change by Feb 1, 2024 (9 months after taking effect) and smaller cities/towns and counties to enact the change by December 31, 2024 (19 months after taking effect).

The state appropriated funds to help local governments implement this change.

- State appropriated funds to help local governments, which provided:
 - Direct technical assistance
 - Consultant time
 - Ordinance templates
- ULCT and DWS hosted and recorded webinars.
- ULCT shared example preliminary and final play checklists, pre-application resources, etc.



August 29, 2023

**ULCT Suggested Guidelines¹ to
comply with Senate Bill 174 (2023)
Subdivision Process for Single Family, Two Family and Townhome
Dwellings only**

See Utah League Legislative [summary](#) for SB 174 2023 legislation key highlights.

Statutory Compliance Dates:

1. February 1, 2024. [See list of cities with this deadline here](#)

- (i) a city of the first, second, third, or fourth class;
- (ii) a city of the fifth class with a population of 5,000 or more, if the city is located within a county of the first, second, or third class; or
- (iii) a metro township with a population of 5,000 or more.

2. December 31, 2024

- (i) All others not specified above.

These guidelines are intended to meet UCA Title 10, Chapter 9a, [Part 6 Sections 604.1, 604.2](#) and [Part 5 Section 508 \(5\)\(d\)](#).

Section 1. Applicability.

Meets 10-9a-604.1 2(a)(b) and 10-9a-604.2 (2)

- 1. This section applies to land use decisions arising from subdivision applications for single-family dwellings, two-family dwellings, or townhomes².
- 2. This section does not apply to land use regulations adopted, approved, or agreed upon by the City³ Council exercising land use authority in the review of land use applications for zoning or other land use regulation approvals.
- 3. The review cycle restrictions and requirements of this section do not apply to the review of single-family dwellings, two-family dwellings, or townhomes subdivision

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