

Part 9 Levies

59-2-901 Determination of rate by commission -- Transmittal to county and state auditors.

Before June 22 of each year the commission shall determine the rate of state tax to be levied and collected upon the taxable value of all property in the state sufficient to raise the amount of revenue specified by the Legislature for general state purposes. That rate may not exceed .00048 per dollar of taxable value of taxable property in the state. The commission shall transmit to the county auditor of each county and to the state auditor a statement of that rate. The county auditor shall, upon receipt, give the commission written acknowledgment of receipt.

Amended by Chapter 3, 1988 General Session

59-2-902 Minimum basic tax levy for school districts.

- (1) If any county fails to comply with Section 59-2-704, then this section determines the adjustment of the basic school levy for school districts within the county. Before June 15, the commission shall ascertain from the State Board of Education the number of weighted pupil units in each school district in the state for the school year commencing July 1 of the current calendar year, estimated according to the Minimum School Program Act, and the money necessary for the cost of the operation and maintenance of the minimum school program of the state for the school fiscal year beginning July 1 of the current calendar year. The commission shall then estimate the amounts of all surpluses in the Uniform School Fund, as of July 1 of the current calendar year, available for the operation and maintenance of the program, and shall estimate the anticipated income to the fund available for those purposes for the current school year from all sources, including revenues from taxes on income or from taxes on intangible property pursuant to Article XIII, Sec. 12, Utah Constitution.
- (2) The commission shall then determine for each school district the amount to be raised by the minimum basic tax levy as its contribution toward the cost of the basic state-supported program, as required by the Minimum School Program Act.
- (3) Each county auditor shall be notified by the commission that the minimum basic tax levy shall be imposed by the school district, to which shall be added an additional amount, if any, due to local undervaluation as provided in this section. The auditor shall inform the county legislative body as to the amount of the levy. The county legislative body shall at the time and in the manner provided by law make the levy upon the taxable property in the school district together with further levies for school purposes as may be required by each school district to pay the costs of programs in excess of the basic state-supported school program.
- (4) If the levy applied under this section raises an amount in excess of the total basic state-supported school program for a school district, the excess amount shall be remitted by the school district to the State Board of Education to be credited to the Uniform School Fund for allocation to school districts to support the basic state-supported school program. The availability of money shall be considered by the commission in fixing the state property levy as provided in the Minimum School Program Act.
- (5) If the levy does not raise an amount in excess of the total basic state-supported school program for a district, then the difference between the amount which the local levy will raise within the district, and the total cost of the basic state-supported school program within the district shall be computed. This difference, if any, shall be apportioned from the Uniform School Fund to each

school district as the contribution of the state to the basic state-supported school program for the district, subject to the following conditions:

- (a) Before the apportionment is made, the commission shall determine if the local taxable valuation of any school district is undervalued according to law and if so, the dollar amount of the undervaluation. The dollar amount of the undervaluation shall be multiplied by the district basic uniform school levy at 98%. The resulting dollar amount shall be divided by the current year estimated yield of .0002 per dollar of taxable value at 98% based on the district's taxable valuation prior to adjusting for undervaluation.
- (b) The resulting levy amount shall be added to the required district basic uniform levy to determine the combined district basic school levy adjusted for undervaluation. The combined rate of levy shall be certified to the county auditor and employed by the auditor and the county legislative body in lieu of the required basic school local levy.

Amended by Chapter 4, 1993 General Session

Amended by Chapter 227, 1993 General Session

59-2-903 Remittance to credit of Uniform School Fund of money in excess of basic state-supported school program -- Manner.

In providing for remittance to the State Board of Education of any excess collections from the tax levy applied for the basic state-supported school program as specified in Subsection 59-2-902(4), the excess amount shall be remitted in the following manner:

- (1) by June 1, 95% of the amount by which the money then collected, pursuant to the levy, exceeds the estimated total basic state-supported school program of the district; or
- (2) as soon after the end of the school year as the school district and the State Board of Education can determine the actual cost of the district's basic state-supported school program, the district and the State Board of Education shall make a final settlement.

Amended by Chapter 3, 1988 General Session

59-2-904 Participation by district in state's contributions to state-supported levy program.

- (1) In addition to the basic state contribution provided in Section 59-2-902, a school district may participate in the state's contributions to the state-supported levy program by conforming to the requirements of the Minimum School Program Act and by making the required additional levy.
- (2) A school district that participates in the state-supported levy program shall certify to the State Board of Education the results of its determination and the amount of the board or voted local levy that the district will impose.

Amended by Chapter 371, 2011 General Session

59-2-905 Legislature to set minimum rate of levy for state's contribution to minimum school program -- Matters to be considered -- Commission to transmit rate to auditors -- Acknowledgment of receipt.

The Legislature shall set the minimum rate of levy on each dollar of taxable value of taxable property so that it will raise sufficient supplementary revenue to pay the state's contribution to the cost of the minimum school program for that year. The Legislature shall take into consideration the estimated tax delinquency for the current year, and shall be conservative in its estimate of revenue to assure ample funds for the state's contribution to the cost of the minimum school program. The commission shall immediately transmit to the county auditor of each county and to the state

auditor a statement of the rate. The county auditor shall, upon receipt, give the commission written acknowledgment of receipt.

Amended by Chapter 3, 1988 General Session

59-2-906 Rates fixed by commission valid.

The action of the commission in fixing the rate of taxation for state and state school purposes is a valid rate.

Amended by Chapter 3, 1988 General Session

59-2-908 Single aggregate limitation -- Maximum levy.

(1) Except as provided in Subsection (2), each county shall have a single aggregate limitation on the property tax levied for all purposes by the county. Except as provided in Section 59-2-911, this limitation may not exceed the maximum set forth in this section. The maximum is:

- (a) .0032 per dollar of taxable value in all counties with a total taxable value of more than \$100,000,000; and
- (b) .0036 per dollar of taxable value in all counties with a total taxable value of less than \$100,000,000.

- (2)
- (a) Beginning January 1, 1995, a county may impose a tax rate in excess of the limitation provided in Subsection (1) if the rate established under Subsection (1)(a) or (b) generates revenues for the county in an amount that is less than the revenues that would be generated by the county under the certified tax rate established in Section 59-2-924.
 - (b) A county meeting the requirements of Subsection (2)(a) may impose a tax rate that does not exceed the certified tax rate established in Section 59-2-924.

Amended by Chapter 61, 2008 General Session
Amended by Chapter 231, 2008 General Session
Amended by Chapter 236, 2008 General Session

59-2-909 Time for adoption of levy -- County purpose requirement.

The county legislative body of each county shall adopt a proposed or, if the tax rate is not more than the certified tax rate, a final tax rate on the taxable property of the county before June 22 to provide funds for county purposes.

Amended by Chapter 227, 1993 General Session

59-2-910 Amount available for each purpose.

The county legislative body shall determine the amount which shall be available for each purpose authorized by law.

Amended by Chapter 227, 1993 General Session

59-2-911 Exceptions to maximum levy limitation.

- (1) The maximum levies set forth in Section 59-2-908 do not apply to and do not include:
- (a) levies made to pay outstanding judgment debts;
 - (b) levies made in any special improvement districts;

- (c) levies made for extended services in any county service area;
 - (d) levies made for county library services;
 - (e) levies made for county animal welfare services;
 - (f) levies made to be used for storm water, flood, and water quality control;
 - (g) levies made to share disaster recovery expenses for public facilities and structures as a condition of state assistance when a Presidential Declaration has been issued under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;
 - (h) levies made to pay interest and provide for a sinking fund in connection with any bonded or voter authorized indebtedness, including the bonded or voter authorized indebtedness of county service areas, special service districts, and special improvement districts;
 - (i) levies made to fund local health departments;
 - (j) levies made to fund public transit districts;
 - (k) levies made to establish, maintain, and replenish special improvement guaranty funds;
 - (l) levies made in any special service district;
 - (m) levies made to fund municipal-type services to unincorporated areas of counties under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;
 - (n) levies made to fund the purchase of paramedic or ambulance facilities and equipment and to defray administration, personnel, and other costs of providing emergency medical and paramedic services, but this exception only applies to those counties in which a resolution setting forth the intention to make those levies has been duly adopted by the county legislative body and approved by a majority of the voters of the county voting at a special or general election;
 - (o) the multicounty and county assessing and collecting levies under Section 59-2-1602; and
 - (p) all other exceptions to the maximum levy limitation pursuant to statute.
- (2)
- (a) Upon the retirement of bonds issued for the development of a convention complex described in Section 17-12-4, and notwithstanding Section 59-2-908, any county of the first class may continue to impose a property tax levy equivalent to the average property tax levy previously imposed to pay debt service on those retired bonds.
 - (b) Notwithstanding that the imposition of the levy described in Subsection (2)(a) may not result in an increased amount of ad valorem tax revenue, the levy is subject to the notice requirements of Section 59-2-919.
 - (c) The revenue from this continued levy shall be used only for the funding of convention facilities as defined in Section 59-12-602.

Amended by Chapter 434, 2021 General Session

59-2-912 Time for adoption of levy -- Certification to county auditor.

- (1) Except as provided in Subsection (2), the governing body of each taxing entity shall before June 22 of each year:
 - (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity; and
 - (b) report the rate and levy, and submit the statement required under Section 59-2-913 and any other information prescribed by rules of the commission for the preparation, review, and certification of the tax rate, to the county auditor of the county in which the taxing entity is located.

- (2) If the governing body of a taxing entity does not receive the taxing entity's certified tax rate at least seven days prior to the date described in Subsection (1), the governing body of the taxing entity shall, no later than 14 days after receiving the certified tax rate from the county auditor:
 - (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity; and
 - (b) comply with the requirements of Subsection (1)(b).
- (3)
 - (a) If the governing body of a taxing entity fails to comply with Subsection (1) or (2), the auditor of the county in which the taxing entity is located shall notify the taxing entity by certified mail of the deficiency and forward all available documentation to the commission.
 - (b) Upon receipt of the notice and documentation from the county auditor under Subsection (3)
 - (a), the commission shall hold a hearing on the matter and certify an appropriate tax rate.

Amended by Chapter 183, 2013 General Session

59-2-913 Definitions -- Statement of amount and purpose of levy -- Contents of statement -- Filing with county auditor -- Transmittal to commission -- Calculations for establishing tax levies -- Format of statement.

- (1) As used in this section, "budgeted property tax revenues" does not include property tax revenue received by a taxing entity from personal property that is:
 - (a) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (b) semiconductor manufacturing equipment.
- (2)
 - (a) The legislative body of each taxing entity shall file a statement as provided in this section with the county auditor of the county in which the taxing entity is located.
 - (b) The auditor shall annually transmit the statement to the commission:
 - (i) before June 22; or
 - (ii) with the approval of the commission, on a subsequent date prior to the date required by Section 59-2-1317 for the county treasurer to provide the notice under Section 59-2-1317.
 - (c) The statement shall contain the amount and purpose of each levy fixed by the legislative body of the taxing entity.
- (3) For purposes of establishing the levy set for each of a taxing entity's applicable funds, the legislative body of the taxing entity shall calculate an amount determined by dividing the budgeted property tax revenues, specified in a budget that has been adopted and approved prior to setting the levy, by the amount calculated under Subsections 59-2-924(4)(b)(i) through (iv).
- (4) The format of the statement under this section shall:
 - (a) be determined by the commission; and
 - (b) cite any applicable statutory provisions that:
 - (i) require a specific levy; or
 - (ii) limit the property tax levy for any taxing entity.
- (5) The commission may require certification that the information submitted on a statement under this section is true and correct.

Amended by Chapter 368, 2018 General Session

59-2-914 Excess levies -- Commission to recalculate levy -- Notice to implement adjusted levies to county auditor -- Authority to exceed maximum levy permitted by law.

- (1) If the commission determines that a levy established for a taxing entity set under Section 59-2-913 is in excess of the maximum levy permitted by law, the commission shall:
 - (a) lower the levy so that it is set at the maximum level permitted by law;
 - (b) notify the taxing entity which set the excessive rate that the rate has been lowered; and
 - (c) notify the county auditor of the county or counties in which the taxing entity is located to implement the rate established by the commission.
- (2) A levy set for a taxing entity by the commission under this section shall be the official levy for that taxing entity unless:
 - (a) the taxing entity lowers the levy established by the commission; or
 - (b) the levy is subsequently modified by a court order.
- (3) Notwithstanding Subsection (1) or (2), a taxing entity may impose a tax rate that exceeds the maximum levy permitted by law if the tax rate the taxing entity imposes is at or below the taxing entity's certified tax rate established in Section 59-2-924.

Amended by Chapter 469, 2013 General Session

59-2-916 Tax for development of Colorado River Water Project.

The governing body of each county, town, city, conservation district, and metropolitan district may levy a tax for participation in the development of the use of Colorado river water in Utah through the Colorado River-Great Basin Project. The tax shall be levied at the same time and collected in the same manner as other taxes.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-917 Use of funds.

The money raised by the levy imposed by Section 59-2-916 may be used for development purposes as provided in Section 59-2-916 or the governing body of any taxing entity may make contributions to the extent of the fund raised by the tax, to any state or government agency which has been organized for that public purpose and is engaged in the development.

Amended by Chapter 3, 1988 General Session

59-2-918.5 Hearings on judgment levies -- Advertisement.

- (1) A taxing entity may not impose a judgment levy unless it first advertises its intention to do so and holds a public hearing in accordance with the requirements of this section.
- (2)
 - (a) The advertisement required by this section may be combined with the advertisement described in Section 59-2-919.
 - (b) The advertisement shall be at least 1/8 of a page in size and shall meet the type, placement, and frequency requirements established under Section 59-2-919.
 - (c)
 - (i) For taxing entities operating under a July 1 through June 30 fiscal year the public hearing shall be held at the same time as the hearing at which the annual budget is adopted.
 - (ii) For taxing entities operating under a January 1 through December 31 fiscal year:
 - (A) for an eligible judgment issued on or after March 1 but on or before September 15, the public hearing shall be held at the same time as the hearing at which the annual budget is adopted; or

- (B) for an eligible judgment issued on or after September 16 but on or before the last day of February, the public hearing shall be held at the same time as the hearing at which property tax levies are set.
- (3) The advertisement shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the eligible judgment and the tax impact on an average residential and business property located within the taxing entity.
- (4) If a final decision regarding the judgment levy is not made at the public hearing, the taxing entity shall announce at the public hearing the scheduled time and place for consideration and adoption of the judgment levy.
- (5) The date, time, and place of public hearings required by Subsections (2)(c)(i) and (2)(c)(ii)(B) shall be included on the notice provided to property owners pursuant to Section 59-2-919.1.

Amended by Chapter 98, 2016 General Session

59-2-918.6 New and remaining school district budgets -- Advertisement -- Public hearing.

- (1) As used in this section, "existing school district," "new school district," and "remaining school district" are as defined in Section 53G-3-102.
- (2) For the first fiscal year in which a new school district created under Section 53G-3-302 assumes responsibility for providing student instruction, the new school district and the remaining school district or districts may not impose a property tax unless the district imposing the tax:
 - (a) advertises its intention to do so in accordance with Subsection (3); and
 - (b) holds a public hearing in accordance with Subsection (4).
- (3) The advertisement required by this section:
 - (a) may be combined with the advertisement described in Section 59-2-919;
 - (b) shall be at least 1/4 of a page in size and shall meet the type, placement, and frequency requirements established under Section 59-2-919; and
 - (c) shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the district's proposed property tax levy and the tax impact on an average residential and business property located within the taxing entity compared to the property tax levy imposed in the prior year by the existing school district.
- (4)
 - (a) The date, time, and place of public hearings required by this section shall be included on the notice provided to property owners pursuant to Section 59-2-919.1.
 - (b) If a final decision regarding the property tax levy is not made at the public hearing, the school district shall announce at the public hearing the scheduled time and place for consideration and adoption of the budget and property tax levies.

Amended by Chapter 415, 2018 General Session

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

- (1) As used in this section:
 - (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.
 - (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including revenue from:
 - (i) eligible new growth as defined in Section 59-2-924; or
 - (ii) personal property that is:

- (A) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) semiconductor manufacturing equipment.
 - (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year that begins on January 1 and ends on December 31.
 - (d) "County executive calendar year taxing entity" means a calendar year taxing entity that operates under the county executive-council form of government described in Section 17-52a-203.
 - (e) "Current calendar year" means the calendar year immediately preceding the calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.
 - (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.
 - (g) "Last year's property tax budgeted revenue" does not include revenue received by a taxing entity from a debt service levy voted on by the public.
- (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the taxing entity meets:
- (a) the requirements of this section that apply to the taxing entity; and
 - (b) all other requirements as may be required by law.
- (3)
- (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year taxing entity:
 - (i) 14 or more days before the date of the regular general election or municipal general election held in the current calendar year, states at a public meeting:
 - (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;
 - (B) the dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed increase in the certified tax rate; and
 - (C) the approximate percentage increase in ad valorem tax revenue for the taxing entity based on the proposed increase described in Subsection (3)(a)(i)(B);
 - (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in accordance with Title 52, Chapter 4, Open and Public Meetings Act, including providing a separate item on the meeting agenda that notifies the public that the calendar year taxing entity intends to make the statement described in Subsection (3)(a)(i);
 - (iii) meets the advertisement requirements of Subsections (6) and (7) before the calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v);
 - (iv) provides notice by mail:
 - (A) seven or more days before the regular general election or municipal general election held in the current calendar year; and
 - (B) as provided in Subsection (3)(c); and
 - (v) conducts a public hearing that is held:
 - (A) in accordance with Subsections (8) and (9); and
 - (B) in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610.
 - (b)
 - (i) For a county executive calendar year taxing entity, the statement described in Subsection (3)(a)(i) shall be made by the:
 - (A) county council;
 - (B) county executive; or

- (C) both the county council and county executive.
- (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the county council states a dollar amount of additional ad valorem tax revenue that is greater than the amount of additional ad valorem tax revenue previously stated by the county executive in accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:
 - (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the county executive calendar year taxing entity conducts the public hearing under Subsection (3)(a)(v); and
 - (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the county executive calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v).
- (c) The notice described in Subsection (3)(a)(iv):
 - (i) shall be mailed to each owner of property:
 - (A) within the calendar year taxing entity; and
 - (B) listed on the assessment roll;
 - (ii) shall be printed on a separate form that:
 - (A) is developed by the commission;
 - (B) states at the top of the form, in bold upper-case type no smaller than 18 point "NOTICE OF PROPOSED TAX INCREASE"; and
 - (C) may be mailed with the notice required by Section 59-2-1317;
 - (iii) shall contain for each property described in Subsection (3)(c)(i):
 - (A) the value of the property for the current calendar year;
 - (B) the tax on the property for the current calendar year; and
 - (C) subject to Subsection (3)(d), for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate, the estimated tax on the property;
 - (iv) shall contain the following statement:

"[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.";
 - (v) shall state the date, time, and place of the public hearing described in Subsection (3)(a)(v); and
 - (vi) may contain other property tax information approved by the commission.
- (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate the estimated tax on property on the basis of:
 - (i) data for the current calendar year; and
 - (ii) the amount of additional ad valorem tax revenue stated in accordance with this section.
- (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
 - (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's annual budget is adopted; and
 - (b) conducts a public hearing in accordance with Subsections (8) and (9) before the fiscal year taxing entity's annual budget is adopted.
- (5)

- (a) A taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with the requirements of this section.
- (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if:
 - (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that certified tax rate without having to comply with the notice provisions of this section; or
 - (ii) the taxing entity:
 - (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year; and
 - (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenue.
- (6)
 - (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published:
 - (i) subject to Section 45-1-101, in a newspaper or combination of newspapers of general circulation in the taxing entity;
 - (ii) electronically in accordance with Section 45-1-101; and
 - (iii) on the Utah Public Notice Website created in Section 63A-16-601.
 - (b) The advertisement described in Subsection (6)(a)(i) shall:
 - (i) be no less than 1/4 page in size;
 - (ii) use type no smaller than 18 point; and
 - (iii) be surrounded by a 1/4-inch border.
 - (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.
 - (d) It is the intent of the Legislature that:
 - (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and
 - (ii) the newspaper or combination of newspapers selected:
 - (A) be of general interest and readership in the taxing entity; and
 - (B) not be of limited subject matter.
 - (e)
 - (i) The advertisement described in Subsection (6)(a)(i) shall:
 - (A) except as provided in Subsection (6)(f), be run once each week for the two weeks before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b); and
 - (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.
 - (ii) The advertisement described in Subsection (6)(a)(ii) shall:
 - (A) be published two weeks before a taxing entity conducts a public hearing described in Subsection (3)(a)(v) or (4)(b); and
 - (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.
 - (f) If a fiscal year taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run

the advertisement once during the week before the fiscal year taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed.

- (g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an advertisement shall be substantially as follows:

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

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

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

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

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

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

PUBLIC HEARING

Date/Time: (date) (time)

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

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

- (7) The commission:

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

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

- (i) the use of a weekly newspaper:

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

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

- (ii) the use by a taxing entity of a commission approved direct notice to each taxpayer if:

- (A) the cost of the advertisement would cause undue hardship;

- (B) the direct notice is different and separate from that provided for in Section 59-2-919.1; and

- (C) the taxing entity petitions the commission for the use of a commission approved direct notice.

- (8)

- (a)

- (i)

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

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

- (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar year, notify the county legislative body in which the calendar year taxing entity is located of the

date, time, and place of the first public hearing at which the calendar year taxing entity's annual budget will be discussed.

(b)

- (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:
 - (A) open to the public; and
 - (B) held at a meeting of the taxing entity with no 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 taxing entity's budget, a local district's or special service district's fee implementation or increase, or a combination of these items.
- (ii) The governing body of a taxing entity conducting a public hearing described in Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be heard an opportunity to present oral testimony:
 - (A) within reasonable time limits; and
 - (B) without unreasonable restriction on the number of individuals allowed to make public comment.

(c)

- (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing of another overlapping taxing entity in the same county.
 - (ii) The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings described in Subsection (3)(a)(v) or (4)(b) into one public hearing.
- (d) A county legislative body shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.

(e)

- (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or (4)(b) beginning at or after 6 p.m.
- (ii) If a taxing entity holds a public meeting for the purpose of addressing general business of the taxing entity on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

(f)

- (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public hearing of the taxing entity.
- (ii) A taxing entity may hold the following hearings on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b):
 - (A) a budget hearing;
 - (B) if the taxing entity is a local district or a special service district, a fee hearing described in Section 17B-1-643;
 - (C) if the taxing entity is a town, an enterprise fund hearing described in Section 10-5-107.5; or
 - (D) if the taxing entity is a city, an enterprise fund hearing described in Section 10-6-135.5.

(9)

- (a) If a taxing entity does not make a final decision on budgeting additional ad valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing entity shall:
 - (i) announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the additional ad valorem tax revenue; and

- (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described in Subsection (9)(a)(i) before September 1.
- (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).
- (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may coincide with a public hearing on the fiscal year taxing entity's proposed annual budget.

Amended by Chapter 84, 2021 General Session
Amended by Chapter 345, 2021 General Session

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

- (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.
- (2) The notice described in Subsection (1) shall:
 - (a) except as provided in Subsection (6), be sent to all owners of real property by mail 10 or more days before the day on which:
 - (i) the county board of equalization meets; and
 - (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;
 - (b) be on a form that is:
 - (i) approved by the commission; and
 - (ii) uniform in content in all counties in the state; and
 - (c) contain for each property:
 - (i) the assessor's determination of the value of the property;
 - (ii) the taxable value of the property;
 - (iii)
 - (A) the deadline for the taxpayer to make an application to appeal the valuation or equalization of the property under Section 59-2-1004; or
 - (B) for property assessed by the commission, the deadline for the taxpayer to apply to the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;
 - (iv) for a property assessed by the commission, a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;
 - (v) itemized tax information for all applicable taxing entities, including:
 - (A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and
 - (B) the dollar amount of the taxpayer's tax liability under the current rate;
 - (vi) the following, stated separately:
 - (A) the charter school levy described in Section 53F-2-703;
 - (B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
 - (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
 - (D) for a fiscal year that begins before July 1, 2023, the combined basic rate as defined in Section 53F-2-301.5; and
 - (E) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as defined in Section 53F-2-301;
 - (vii) the tax impact on the property;
 - (viii) the time and place of the required public hearing for each entity;
 - (ix) property tax information pertaining to:

- (A) taxpayer relief;
 - (B) options for payment of taxes;
 - (C) collection procedures; and
 - (D) the residential exemption described in Section 59-2-103;
 - (x) information specifically authorized to be included on the notice under this chapter;
 - (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c); and
 - (xii) other property tax information approved by the commission.
- (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):
- (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
 - (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(viii); and
 - (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate.
- (4) For tax year 2022, the notice described in Subsection (1) shall state:
- (a) the difference between:
 - (i) the dollar amount of the taxpayer's liability for the combined basic rate as defined in Section 53F-2-301.5; and
 - (ii) the dollar amount that the taxpayer's liability for the combined basic rate as defined in Section 53F-2-301.5 would have been if the combined basic rate were equal to the sum of the minimum basic tax rate and the WPU value rate, as those terms are defined in Section 53F-2-301.5; and
 - (b) the percentage change between the amount described in Subsection (4)(a)(i) and the amount described in Subsection (4)(a)(ii).
- (5) For tax years 2022 through 2025, the notice described in Subsection (1) shall state:
- (a) the difference between:
 - (i) the dollar amount of the taxpayer's liability for the rate imposed under Subsection 59-2-1602(2)(b)(i); and
 - (ii) the dollar amount of the taxpayer's liability if the rate imposed under Subsection 59-2-1602(2)(b)(i) were the certified revenue levy; and
 - (b) the percentage change between the amount described in Subsection (5)(a)(i) and the amount described in Subsection (5)(a)(ii).
- (6)
- (a) Subject to the other provisions of this Subsection (6), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means.
 - (b)
 - (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice.
 - (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).

- (c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30.
- (d) An election or a revocation of an election under this Subsection (6):
 - (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or
 - (ii) does not alter the requirement that a taxpayer appealing the valuation or the equalization of the taxpayer's real property submit the application for appeal within the time period provided in Subsection 59-2-1004(3).
- (e) A county auditor shall provide the notice required by this section as provided in Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (6), if:
 - (i) the taxpayer revokes an election in accordance with Subsection (6)(c) to receive the notice required by this section by electronic means; or
 - (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.
- (f) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

Amended by Chapter 293, 2022 General Session

59-2-919.2 Consolidated advertisement of public hearings.

- (1)
 - (a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity provides the notice to the county required under Subsection 59-2-919(8)(a)(i), the taxing entity shall provide to the county auditor the information required by Subsection 59-2-919(8)(a)(i).
 - (b) A taxing entity is not required to notify the county auditor of the taxing entity's public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt from the notice requirements of Section 59-2-919.
- (2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the county auditor shall by no later than July 22 of each year:
 - (a) compile a list of the taxing entities that notify the county auditor under Subsection (1);
 - (b) include on the list described in Subsection (2)(a), the following information for each taxing entity on the list:
 - (i) the name of the taxing entity;
 - (ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);
 - (iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate; and
 - (iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would generate;
 - (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that notifies the county auditor under Subsection (1); and
 - (d) in addition to the requirements of Subsection (3), if the county has a webpage, publish a copy of the list described in Subsection (2)(a) on the county's webpage until December 31.
- (3)
 - (a) At least two weeks before any public hearing included in the list under Subsection (2) is held, the county auditor shall publish:
 - (i) the list compiled under Subsection (2); and
 - (ii) a statement that:
 - (A) the list is for informational purposes only;

- (B) the list should not be relied on to determine a person's tax liability under this chapter; and
 - (C) for specific information related to the tax liability of a taxpayer, the taxpayer should review the taxpayer's tax notice received under Section 59-2-919.1.
- (b) Except as provided in Subsection (3)(d)(ii), the information described in Subsection (3)(a) shall be published:
 - (i) in no less than 1/4 page in size;
 - (ii) in type no smaller than 18 point; and
 - (iii) surrounded by a 1/4-inch border.
 - (c) The published information described in Subsection (3)(a) and published in accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper where a legal notice or classified advertisement appears.
 - (d) A county auditor shall publish the information described in Subsection (3)(a):
 - (i)
 - (A) in a newspaper or combination of newspapers that are:
 - (I) published at least one day per week;
 - (II) of general interest and readership in the county; and
 - (III) not of limited subject matter; and
 - (B) once each week for the two weeks preceding the first hearing included in the list compiled under Subsection (2); and
 - (ii) for two weeks preceding the first hearing included in the list compiled under Subsection (2):
 - (A) as required in Section 45-1-101; and
 - (B) on the Utah Public Notice Website created in Section 63A-16-601.
- (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the list described in Subsection (2)(c) to a person:
 - (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity; or
 - (b) who requests a copy of the list.
- (5)
 - (a) A county auditor shall by no later than 30 days from the day on which the last publication of the information required by Subsection (3)(a) is made:
 - (i) determine the costs of compiling and publishing the list; and
 - (ii) charge each taxing entity included on the list an amount calculated by dividing the amount determined under Subsection (5)(a) by the number of taxing entities on the list.
 - (b) A taxing entity shall pay the county auditor the amount charged under Subsection (5)(a).
- (6) The publication of the list under this section does not remove or change the notice requirements of Section 59-2-919 for a taxing entity.
 - (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:
 - (a) relating to the publication of a consolidated advertisement which includes the information described in Subsection (2) for a taxing entity that overlaps two or more counties;
 - (b) relating to the payment required in Subsection (5)(b); and
 - (c) to oversee the administration of this section and provide for uniform implementation.

Amended by Chapter 84, 2021 General Session

Amended by Chapter 345, 2021 General Session

59-2-920 Resolution and levy to be forwarded to commission.

- (1) If a taxing entity, after fulfilling the requirements of Section 59-2-919, adopts a resolution to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity shall forward the resolution to the tax commission along with the statement of the amount and purpose of the levy required under Sections 59-2-912 and 59-2-913.
- (2) No tax rate in excess of the certified tax rate may be certified by the commission or implemented by the taxing entity until the resolution described in Subsection (1) is adopted by the governing authority of the taxing entity and submitted to the commission.

Amended by Chapter 322, 2019 General Session

59-2-921 Changes in assessment roll -- Rate adjustments -- Exemption from notice and public hearing provisions.

- (1) On or before September 15 the county board of equalization and, in cases involving the original jurisdiction of the commission or an appeal from the county board of equalization, the commission, shall annually notify each taxing entity of the following changes resulting from actions by the commission or the county board of equalization:
 - (a) a change in the taxing entity's assessment roll; and
 - (b) a change in the taxing entity's adopted tax rate.
- (2) A taxing entity is not required to comply with the notice and public hearing provisions of Section 59-2-919 if the commission, the county board of equalization, or a court of competent jurisdiction:
 - (a) changes a taxing entity's adopted tax rate; or
 - (b)
 - (i) makes a reduction in the taxing entity's assessment roll; and
 - (ii) the taxing entity adopts by resolution an increase in its tax rate above the certified tax rate as a result of the reduction under Subsection (2)(b)(i).
- (3) A rate adjustment under this section for:
 - (a) a taxing entity shall be:
 - (i) made by the county auditor;
 - (ii) aggregated;
 - (iii) reported by the county auditor to the commission; and
 - (iv) certified by the commission; and
 - (b) the state shall be made by the commission.

Amended by Chapter 204, 2009 General Session

59-2-922 Replacement resolution for greater tax rate.

Except as provided in Section 59-2-921, if, after a taxing entity approves an initial tax rate, the taxing entity determines that a greater tax rate is required, the taxing entity shall adopt a replacement resolution after the taxing entity meets the notice and public hearing requirements of Section 59-2-919 to the extent required by Section 59-2-919.

Amended by Chapter 204, 2009 General Session

59-2-923 Expenditures of money prior to adoption of budget or tax rate.

A taxing entity may, before the taxing entity adopts a final annual budget or a tax rate, expend money on the basis of the taxing entity's:

- (1) tentative budget after adoption of the tentative budget; or

- (2) prior year's adopted final budget as amended, which shall be readopted by resolution at a meeting of the taxing entity's governing body.

Amended by Chapter 204, 2009 General Session

Superseded 1/1/2023

59-2-924 Definitions -- Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the commission.

(1) As used in this section:

- (a)
 - (i) "Ad valorem property tax revenue" means revenue collected in accordance with this chapter.
 - (ii) "Ad valorem property tax revenue" does not include:
 - (A) interest;
 - (B) penalties;
 - (C) collections from redemptions; or
 - (D) revenue received by a taxing entity from personal property that is semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment.
- (b) "Adjusted tax increment" means the same as that term is defined in Section 17C-1-102.
- (c)
 - (i) "Aggregate taxable value of all property taxed" means:
 - (A) the aggregate taxable value of all real property a county assessor assesses in accordance with Part 3, County Assessment, for the current year;
 - (B) the aggregate taxable value of all real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year; and
 - (C) the aggregate year end taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls of the taxing entity.
 - (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year end taxable value of personal property that is:
 - (A) semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's tax rolls of the taxing entity.
- (d) "Base taxable value" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, the same as that term is defined in Section 11-59-207;
 - (iii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
 - (iv) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102;
 - (v) for a host local government, the same as that term is defined in Section 63N-2-502; or
 - (vi) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, a property's taxable value as shown upon the assessment roll last equalized during the base year, as that term is defined in Section 63N-3-602.

- (e) "Centrally assessed benchmark value" means an amount equal to the highest year end taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for a previous calendar year that begins on or after January 1, 2015, adjusted for taxable value attributable to:
 - (i) an annexation to a taxing entity; or
 - (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in accordance with Part 2, Assessment of Property.
- (f)
 - (i) "Centrally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the centrally assessed benchmark value adjusted for prior year end incremental value from the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value.
 - (ii) "Centrally assessed new growth" does not include a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.
- (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- (h) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.
- (i) "Eligible new growth" means the greater of:
 - (i) zero; or
 - (ii) the sum of:
 - (A) locally assessed new growth;
 - (B) centrally assessed new growth; and
 - (C) project area new growth or hotel property new growth.
- (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- (l) "Hotel property new growth" means an amount equal to the incremental value that is no longer provided to a host local government as incremental property tax revenue.
- (m) "Incremental property tax revenue" means the same as that term is defined in Section 63N-2-502.
- (n) "Incremental value" means:
 - (i) for an authority created under Section 11-58-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a project area and on which property tax differential is collected; and
 - (B) the number that represents the percentage of the property tax differential that is paid to the authority;
 - (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount calculated by multiplying:
 - (A) the difference between the current assessed value of the property and the base taxable value; and
 - (B) the number that represents the percentage of the property tax augmentation, as defined in Section 11-59-207, that is paid to the Point of the Mountain State Land Authority;
 - (iii) for an agency created under Section 17C-1-201.5, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which tax increment is collected; and

- (B) the number that represents the adjusted tax increment from that project area that is paid to the agency;
- (iv) for an authority created under Section 63H-1-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which property tax allocation is collected; and
 - (B) the number that represents the percentage of the property tax allocation from that project area that is paid to the authority;
- (v) for a housing and transit reinvestment zone created pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a housing and transit reinvestment zone and on which tax increment is collected; and
 - (B) the number that represents the percentage of the tax increment that is paid to the housing and transit reinvestment zone; or
- (vi) for a host local government, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
 - (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government.
- (o)
 - (i) "Locally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the year end taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the previous year, adjusted for prior year end incremental value from the taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted for current year incremental value.
 - (ii) "Locally assessed new growth" does not include a change in:
 - (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or another adjustment;
 - (B) assessed value based on whether a property is allowed a residential exemption for a primary residence under Section 59-2-103;
 - (C) assessed value based on whether a property is assessed under Part 5, Farmland Assessment Act; or
 - (D) assessed value based on whether a property is assessed under Part 17, Urban Farming Assessment Act.
- (p) "Project area" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102.
- (q) "Project area new growth" means:
 - (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;

- (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount equal to the incremental value that is no longer provided to the Point of the Mountain State Land Authority as property tax augmentation, as defined in Section 11-59-207;
 - (iii) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment;
 - (iv) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation; or
 - (v) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to the incremental value that is no longer provided to a housing and transit reinvestment zone as tax increment.
- (r) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- (t) "Property tax differential" means the same as that term is defined in Section 11-58-102.
- (u) "Qualifying exempt revenue" means revenue received:
- (i) for the previous calendar year;
 - (ii) by a taxing entity;
 - (iii) from tangible personal property contained on the prior year's tax rolls that is exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on January 1, 2022; and
 - (iv) on the aggregate 2021 year end taxable value of the tangible personal property that exceeds \$15,300.
- (v) "Tax increment" means:
- (A) for a project created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (B) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602.
- (2) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:
- (a) a statement containing the aggregate valuation of all taxable real property a county assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and
 - (b) a statement containing the taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, from the prior year end values.
- (3) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:
- (a) the statements described in Subsections (2)(a) and (b);
 - (b) an estimate of the revenue from personal property;
 - (c) the certified tax rate; and
 - (d) all forms necessary to submit a tax levy request.
- (4)
- (a) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the prior year minus the qualifying exempt revenue by the amount calculated under Subsection (4)(b).
 - (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall calculate an amount as follows:
 - (i) calculate for the taxing entity the difference between:
 - (A) the aggregate taxable value of all property taxed; and

- (B) any adjustments for current year incremental value;
 - (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (4)(b)(i) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;
 - (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:
 - (A) the amount calculated under Subsection (4)(b)(ii); and
 - (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
 - (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
 - (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
 - (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
- (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
 - (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
 - (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and
 - (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(23);
 - (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
 - (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:
 - (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
 - (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1602.
- (6)
- (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more eligible judgments.
 - (b) The ad valorem property tax revenue generated by a judgment levy described in Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax rate.
- (7)
- (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
 - (i) the taxable value of real property:
 - (A) the county assessor assesses in accordance with Part 3, County Assessment; and

- (B) contained on the assessment roll;
 - (ii) the year end taxable value of personal property:
 - (A) a county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's assessment roll; and
 - (iii) the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property.
 - (b) For purposes of Subsection (7)(a), taxable value does not include eligible new growth.
- (8)
- (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
 - (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify the county auditor of:
 - (i) the taxing entity's intent to exceed the certified tax rate; and
 - (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
 - (c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- (9)
- (a) Subject to Subsection (9)(d), the commission shall provide notice, through electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim Committee if:
 - (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value; and
 - (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by subtracting the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value, from the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value.
 - (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by subtracting the total taxable value of real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the current year, from the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the requirement under Subsection (9)(a)(ii).

Amended by Chapter 237, 2022 General Session
Amended by Chapter 433, 2022 General Session

Effective 1/1/2023

59-2-924 Definitions -- Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the commission.

- (1) As used in this section:
 - (a)

- (i) "Ad valorem property tax revenue" means revenue collected in accordance with this chapter.
- (ii) "Ad valorem property tax revenue" does not include:
 - (A) interest;
 - (B) penalties;
 - (C) collections from redemptions; or
 - (D) revenue received by a taxing entity from personal property that is semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment.
- (b) "Adjusted tax increment" means the same as that term is defined in Section 17C-1-102.
- (c)
 - (i) "Aggregate taxable value of all property taxed" means:
 - (A) the aggregate taxable value of all real property a county assessor assesses in accordance with Part 3, County Assessment, for the current year;
 - (B) the aggregate taxable value of all real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year; and
 - (C) the aggregate year end taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls of the taxing entity.
 - (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year end taxable value of personal property that is:
 - (A) semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's tax rolls of the taxing entity.
- (d) "Base taxable value" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, the same as that term is defined in Section 11-59-207;
 - (iii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
 - (iv) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102;
 - (v) for a host local government, the same as that term is defined in Section 63N-2-502; or
 - (vi) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, a property's taxable value as shown upon the assessment roll last equalized during the base year, as that term is defined in Section 63N-3-602.
- (e) "Centrally assessed benchmark value" means an amount equal to the highest year end taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for a previous calendar year that begins on or after January 1, 2015, adjusted for taxable value attributable to:
 - (i) an annexation to a taxing entity;
 - (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in accordance with Part 2, Assessment of Property; or
 - (iii) a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.
- (f)

- (i) "Centrally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the centrally assessed benchmark value adjusted for prior year end incremental value from the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value.
- (ii) "Centrally assessed new growth" does not include a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.
- (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- (h) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.
- (i) "Eligible new growth" means the greater of:
 - (i) zero; or
 - (ii) the sum of:
 - (A) locally assessed new growth;
 - (B) centrally assessed new growth; and
 - (C) project area new growth or hotel property new growth.
- (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- (l) "Hotel property new growth" means an amount equal to the incremental value that is no longer provided to a host local government as incremental property tax revenue.
- (m) "Incremental property tax revenue" means the same as that term is defined in Section 63N-2-502.
- (n) "Incremental value" means:
 - (i) for an authority created under Section 11-58-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a project area and on which property tax differential is collected; and
 - (B) the number that represents the percentage of the property tax differential that is paid to the authority;
 - (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount calculated by multiplying:
 - (A) the difference between the current assessed value of the property and the base taxable value; and
 - (B) the number that represents the percentage of the property tax augmentation, as defined in Section 11-59-207, that is paid to the Point of the Mountain State Land Authority;
 - (iii) for an agency created under Section 17C-1-201.5, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which tax increment is collected; and
 - (B) the number that represents the adjusted tax increment from that project area that is paid to the agency;
 - (iv) for an authority created under Section 63H-1-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which property tax allocation is collected; and
 - (B) the number that represents the percentage of the property tax allocation from that project area that is paid to the authority;

- (v) for a housing and transit reinvestment zone created pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a housing and transit reinvestment zone and on which tax increment is collected; and
 - (B) the number that represents the percentage of the tax increment that is paid to the housing and transit reinvestment zone; or
- (vi) for a host local government, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
 - (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government.
- (o)
 - (i) "Locally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the year end taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the previous year, adjusted for prior year end incremental value from the taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted for current year incremental value.
 - (ii) "Locally assessed new growth" does not include a change in:
 - (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or another adjustment;
 - (B) assessed value based on whether a property is allowed a residential exemption for a primary residence under Section 59-2-103;
 - (C) assessed value based on whether a property is assessed under Part 5, Farmland Assessment Act; or
 - (D) assessed value based on whether a property is assessed under Part 17, Urban Farming Assessment Act.
- (p) "Project area" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102.
- (q) "Project area new growth" means:
 - (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;
 - (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201, an amount equal to the incremental value that is no longer provided to the Point of the Mountain State Land Authority as property tax augmentation, as defined in Section 11-59-207;
 - (iii) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment;
 - (iv) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation; or

- (v) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to the incremental value that is no longer provided to a housing and transit reinvestment zone as tax increment.
- (r) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- (t) "Property tax differential" means the same as that term is defined in Section 11-58-102.
- (u) "Qualifying exempt revenue" means revenue received:
 - (i) for the previous calendar year;
 - (ii) by a taxing entity;
 - (iii) from tangible personal property contained on the prior year's tax rolls that is exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on January 1, 2022; and
 - (iv) on the aggregate 2021 year end taxable value of the tangible personal property that exceeds \$15,300.
- (v) "Tax increment" means:
 - (A) for a project created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (B) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602.
- (2) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:
 - (a) a statement containing the aggregate valuation of all taxable real property a county assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and
 - (b) a statement containing the taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, from the prior year end values.
- (3) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:
 - (a) the statements described in Subsections (2)(a) and (b);
 - (b) an estimate of the revenue from personal property;
 - (c) the certified tax rate; and
 - (d) all forms necessary to submit a tax levy request.
- (4)
 - (a) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the prior year minus the qualifying exempt revenue by the amount calculated under Subsection (4)(b).
 - (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall calculate an amount as follows:
 - (i) calculate for the taxing entity the difference between:
 - (A) the aggregate taxable value of all property taxed; and
 - (B) any adjustments for current year incremental value;
 - (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (4)(b)
 - (i) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;
 - (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:

- (A) the amount calculated under Subsection (4)(b)(ii); and
- (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
- (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
 - (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
 - (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
 - (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
 - (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
 - (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and
 - (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(23);
 - (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
 - (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:
 - (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
 - (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1602.
- (6)
 - (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more eligible judgments.
 - (b) The ad valorem property tax revenue generated by a judgment levy described in Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax rate.
- (7)
 - (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
 - (i) the taxable value of real property:
 - (A) the county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the assessment roll;
 - (ii) the year end taxable value of personal property:
 - (A) a county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's assessment roll; and
 - (iii) the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property.
 - (b) For purposes of Subsection (7)(a), taxable value does not include eligible new growth.

- (8)
- (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
 - (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify the county auditor of:
 - (i) the taxing entity's intent to exceed the certified tax rate; and
 - (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
 - (c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- (9)
- (a) Subject to Subsection (9)(d), the commission shall provide notice, through electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim Committee if:
 - (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value; and
 - (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by subtracting the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value, from the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value.
 - (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by subtracting the total taxable value of real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the current year, from the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the requirement under Subsection (9)(a)(ii).

Amended by Chapter 237, 2022 General Session

Amended by Chapter 239, 2022 General Session

Amended by Chapter 433, 2022 General Session

59-2-924.1 Definitions -- Commission authorized to adjust taxing entity's certified rate for clerical error -- Requirements -- Amount of adjustment.

- (1) For purposes of this section:
- (a) "Clerical error" means the following in an assessment roll:
 - (i) an omission;
 - (ii) an error; or
 - (iii) a defect in form.
 - (b) "Year" means the period beginning on January 1 and ending on December 31 during which there is a clerical error on the taxing entity's assessment roll.
- (2) The commission shall adjust a taxing entity's certified tax rate as provided in Subsection (3) if the county legislative body in which the taxing entity is located certifies to the commission in writing that:

- (a) the taxing entity's assessment roll contained a clerical error;
 - (b) the county adjusted the clerical error on the assessment roll;
 - (c) the taxing entity's actual collections for the year were different than the taxing entity's budgeted collections for the year; and
 - (d) the taxing entity notified the county legislative body of the clerical error after the county treasurer provided the tax notices under Section 59-2-1317, but no later than 60 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.
- (3)
- (a) The adjustment under Subsection (2) is an amount equal to the lesser of:
 - (i) the difference between the taxing entity's budgeted collections for the year and the taxing entity's actual collections for the year; or
 - (ii) the amount of the clerical error.
 - (b) The commission shall make an adjustment under Subsection (2) no later than 90 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.

Amended by Chapter 279, 2014 General Session

59-2-924.2 Adjustments to the calculation of a taxing entity's certified tax rate.

- (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated in accordance with Section 59-2-924.
- (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, or 72-10-110.5 as a result of any county imposing a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its certified tax rate to offset the increased revenues.
- (3)
 - (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:
 - (i) decreased on a one-time basis by the amount of the estimated sales and use tax revenue to be distributed to the county under Subsection 59-12-1102(3); and
 - (ii) increased by the amount necessary to offset the county's reduction in revenue from uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, or 72-10-110.5 as a result of the decrease in the certified tax rate under Subsection (3)(a)(i).
 - (b) The commission shall determine estimates of sales and use tax distributions for purposes of Subsection (3)(a).
- (4) Beginning January 1, 1998, if a municipality has imposed an additional resort communities sales and use tax under Section 59-12-402, the municipality's certified tax rate shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of estimated revenue from the additional resort communities sales and use tax imposed under Section 59-12-402.
- (5)
 - (a) This Subsection (5) applies to each county that:
 - (i) establishes a countywide special service district under Title 17D, Chapter 1, Special Service District Act, to provide jail service, as provided in Subsection 17D-1-201(10); and
 - (ii) levies a property tax on behalf of the special service district under Section 17D-1-105.

- (b)
- (i) The certified tax rate of each county to which this Subsection (5) applies shall be decreased by the amount necessary to reduce county revenues by the same amount of revenues that will be generated by the property tax imposed on behalf of the special service district.
 - (ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the levy on behalf of the special service district under Section 17D-1-105.
- (6)
- (a) As used in this Subsection (6):
 - (i) "Annexing county" means a county whose unincorporated area is included within a public safety district by annexation.
 - (ii) "Annexing municipality" means a municipality whose area is included within a public safety district by annexation.
 - (iii) "Equalized public safety protection tax rate" means the tax rate that results from:
 - (A) calculating, for each participating county and each participating municipality, the property tax revenue necessary:
 - (I) in the case of a fire district, to cover all of the costs associated with providing fire protection, paramedic, and emergency services:
 - (Aa) for a participating county, in the unincorporated area of the county; and
 - (Bb) for a participating municipality, in the municipality; or
 - (II) in the case of a police district, to cover all the costs:
 - (Aa) associated with providing law enforcement service:
 - (Ii) for a participating county, in the unincorporated area of the county; and
 - (Iiii) for a participating municipality, in the municipality; and
 - (Bb) that the police district board designates as the costs to be funded by a property tax; and
 - (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all participating counties and all participating municipalities and then dividing that sum by the aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:
 - (I) for participating counties, in the unincorporated area of all participating counties; and
 - (II) for participating municipalities, in all the participating municipalities.
 - (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act:
 - (A) created to provide fire protection, paramedic, and emergency services; and
 - (B) in the creation of which an election was not required under Subsection 17B-1-214(3)(d).
 - (v) "Participating county" means a county whose unincorporated area is included within a public safety district at the time of the creation of the public safety district.
 - (vi) "Participating municipality" means a municipality whose area is included within a public safety district at the time of the creation of the public safety district.
 - (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act, within a county of the first class:
 - (A) created to provide law enforcement service; and
 - (B) in the creation of which an election was not required under Subsection 17B-1-214(3)(d).
 - (viii) "Public safety district" means a fire district or a police district.
 - (ix) "Public safety service" means:
 - (A) in the case of a public safety district that is a fire district, fire protection, paramedic, and emergency services; and
 - (B) in the case of a public safety district that is a police district, law enforcement service.

- (b) In the first year following creation of a public safety district, the certified tax rate of each participating county and each participating municipality shall be decreased by the amount of the equalized public safety tax rate.
- (c) In the first budget year following annexation to a public safety district, the certified tax rate of each annexing county and each annexing municipality shall be decreased by an amount equal to the amount of revenue budgeted by the annexing county or annexing municipality:
 - (i) for public safety service; and
 - (ii) in:
 - (A) for a taxing entity operating under a January 1 through December 31 fiscal year, the prior calendar year; or
 - (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior fiscal year.
- (d) Each tax levied under this section by a public safety district shall be considered to be levied by:
 - (i) each participating county and each annexing county for purposes of the county's tax limitation under Section 59-2-908; and
 - (ii) each participating municipality and each annexing municipality for purposes of the municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a city.
- (e) The calculation of a public safety district's certified tax rate for the year of annexation shall be adjusted to include an amount of revenue equal to one half of the amount of revenue budgeted by the annexing entity for public safety service in the annexing entity's prior fiscal year if:
 - (i) the public safety district operates on a January 1 through December 31 fiscal year;
 - (ii) the public safety district approves an annexation of an entity operating on a July 1 through June 30 fiscal year; and
 - (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.
- (7)
 - (a) The base taxable value as defined in Section 17C-1-102 shall be reduced for any year to the extent necessary to provide a community reinvestment agency established under Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency Act, with approximately the same amount of money the agency would have received without a reduction in the county's certified tax rate, calculated in accordance with Section 59-2-924, if:
 - (i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);
 - (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the previous year; and
 - (iii) the decrease results in a reduction of the amount to be paid to the agency under Section 17C-1-403 or 17C-1-404.
 - (b) The base taxable value as defined in Section 17C-1-102 shall be increased in any year to the extent necessary to provide a community reinvestment agency with approximately the same amount of money as the agency would have received without an increase in the certified tax rate that year if:
 - (i) in that year the base taxable value as defined in Section 17C-1-102 is reduced due to a decrease in the certified tax rate under Subsection (2) or (3)(a); and
 - (ii) the certified tax rate of a city, school district, local district, or special service district increases independent of the adjustment to the taxable value of the base year.
 - (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a), the amount of money allocated and, when collected, paid each year to a community reinvestment agency

established under Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency Act, for the payment of bonds or other contract indebtedness, but not for administrative costs, may not be less than that amount would have been without a decrease in the certified tax rate under Subsection (2) or (3)(a).

- (8)
- (a) For the calendar year beginning on January 1, 2014, the calculation of a county assessing and collecting levy shall be adjusted by the amount necessary to offset:
- (i) any change in the certified tax rate that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3; and
- (ii) the difference in the amount of revenue a taxing entity receives from or contributes to the Property Tax Valuation Fund, created in Section 59-2-1602, that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3.
- (b) A taxing entity is not required to comply with the notice and public hearing requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy described in Subsection (8)(a).

Amended by Chapter 451, 2022 General Session

59-2-926 Proposed tax increase by state -- Notice -- Contents -- Dates.

If the state authorizes a tax rate that exceeds the applicable tax rate described in Section 53F-2-301 or 53F-2-301.5, or authorizes a levy pursuant to Section 59-2-1602 that exceeds the certified revenue levy as defined in Section 59-2-102, the state shall publish a notice no later than 10 days after the last day of the annual legislative general session that meets the following requirements:

- (1)
- (a) The Office of the Legislative Fiscal Analyst shall advertise that the state authorized a levy that generates revenue in excess of the previous year's ad valorem tax revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive of revenue from collections from redemptions, interest, and penalties:
- (i) in a newspaper of general circulation in the state; and
- (ii) as required in Section 45-1-101.
- (b) Except an advertisement published on a website, the advertisement described in Subsection (1)(a):
- (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18 point, and surrounded by a 1/4-inch border;
- (ii) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear; and
- (iii) shall be run once.
- (2) The form and content of the notice shall be substantially as follows:

"NOTICE OF TAX INCREASE

The state has budgeted an increase in its property tax revenue from \$_____ to \$_____ or ____%. The increase in property tax revenues will come from the following sources (include all of the following provisions):

- (a) \$_____ of the increase will come from (provide an explanation of the cause of adjustment or increased revenues, such as reappraisals or factoring orders);

- (b) \$_____ of the increase will come from natural increases in the value of the tax base due to (explain cause of eligible new growth, such as new building activity, annexation, etc.); and
- (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for the basic state-supported school program, applicable tax rate for the Property Tax Valuation Fund, or both) paid \$_____ in property taxes would pay the following:
 - (i) \$_____ if the state of Utah did not budget an increase in property tax revenue exclusive of eligible new growth; and
 - (ii) \$_____ under the increased property tax revenues exclusive of eligible new growth budgeted by the state of Utah."

Amended by Chapter 451, 2022 General Session