

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