

**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 63F-1-701.
- (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 90, 2010 General Session