

1                   **AMENDMENTS TO PROPERTY TAX NOTICE,**  
2                   **PUBLIC HEARING, AND RESOLUTION**  
3                   **PROVISIONS**

4                   2009 GENERAL SESSION

5                   STATE OF UTAH

6                   **Chief Sponsor: Dennis E. Stowell**

7                   House Sponsor: Gage Froerer

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9                   **LONG TITLE**

10                  **General Description:**

11                  This bill amends the Property Tax Act to address property tax notice, public hearing,  
12                  and resolution requirements.

13                  **Highlighted Provisions:**

14                  This bill:

- 15                  ▶ defines terms;
- 16                  ▶ modifies property tax notice, public hearing, and resolution requirements if a taxing  
17                  entity seeks to levy a tax rate that exceeds the certified tax rate;
- 18                  ▶ addresses exceptions to the property tax notice or public hearing requirements; and
- 19                  ▶ makes technical changes.

20                  **Monies Appropriated in this Bill:**

21                  None

22                  **Other Special Clauses:**

23                  This bill provides revisor instructions.

24                  This bill coordinates with H.B. 67, Public Hearings on Property Tax Increases, and  
25                  S.B. 208, Utah Public Notice Website Amendments, by providing substantive and  
26                  technical amendments.

27                  This bill coordinates with H.B. 23, Certified Tax Rate Amendments, by providing  
28                  substantive and technical amendments.

29                  **Utah Code Sections Affected:**

30 AMENDS:

- 31 **17B-1-609**, as renumbered and amended by Laws of Utah 2007, Chapter 329
- 32 **17B-1-627**, as renumbered and amended by Laws of Utah 2007, Chapter 329
- 33 **53A-17a-133**, as last amended by Laws of Utah 2008, Chapters 61, 231, and 236
- 34 **53A-19-102**, as last amended by Laws of Utah 2008, Chapters 61, 231, and 236
- 35 **53A-19-105**, as last amended by Laws of Utah 2008, Chapters 61, 231, 236, and 382
- 36 **59-2-911**, as last amended by Laws of Utah 2008, Chapter 330
- 37 **59-2-918.5**, as last amended by Laws of Utah 2008, Chapters 231 and 301
- 38 **59-2-918.6**, as last amended by Laws of Utah 2008, Chapters 231 and 301
- 39 **59-2-919**, as last amended by Laws of Utah 2008, Chapters 231 and 301
- 40 **59-2-919.1**, as enacted by Laws of Utah 2008, Chapter 301
- 41 **59-2-921**, as last amended by Laws of Utah 1997, Second Special Session, Chapter 2
- 42 **59-2-922**, as last amended by Laws of Utah 1988, Chapter 3
- 43 **59-2-923**, as last amended by Laws of Utah 1988, Chapter 3
- 44 **59-2-924**, as last amended by Laws of Utah 2008, Chapters 61, 118, 231, 236, 330,
- 45 360, and 382
- 46 **59-2-924.3**, as enacted by Laws of Utah 2008, Chapter 236
- 47 **59-2-924.4**, as enacted by Laws of Utah 2008, Chapter 236
- 48 **59-2-1602**, as renumbered and amended by Laws of Utah 2008, Chapter 330
- 49 **59-2-1604**, as renumbered and amended by Laws of Utah 2008, Chapter 330

50 REPEALS:

- 51 **59-2-918**, as last amended by Laws of Utah 2008, Chapters 61, 231, and 236

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53 *Be it enacted by the Legislature of the state of Utah:*

54 Section 1. Section **17B-1-609** is amended to read:

55 **17B-1-609. Hearing to consider adoption.**

56 (1) At the meeting at which the tentative budget is adopted, the board of trustees shall:

57 (a) establish the time and place of a public hearing to consider its adoption; and

58 (b) order that notice of the hearing:

59 (i) be published at least seven days prior to the hearing in at least one issue of a  
60 newspaper of general circulation published in the county or counties in which the district is  
61 located; or

62 (ii) if no newspaper is published, be posted in three public places within the district.

63 (2) If the budget hearing is held in conjunction with a tax increase hearing, the notice  
64 shall be published in accordance with [~~Sections 59-2-918 and~~] the advertisement provisions of  
65 Section 59-2-919.

66 Section 2. Section **17B-1-627** is amended to read:

67 **17B-1-627. Property tax levy -- Time for setting -- Computation of total levy --**  
68 **Apportionment of proceeds -- Maximum levy.**

69 (1) The board of trustees of each local district authorized to levy a property tax, at a  
70 regular meeting or special meeting called for that purpose, shall, by resolution, set the real and  
71 personal property tax rate for various district purposes by the date set under Section 59-2-912,  
72 but the rate may be set at an appropriate later date in accordance with Sections [~~59-2-918~~]  
73 59-2-919 through 59-2-923.

74 (2) In its computation of the total levy, the board of trustees shall determine the  
75 requirements of each fund for which property taxes are to be levied and shall specify in its  
76 resolution adopting the tax rate the amount apportioned to each fund.

77 (3) The proceeds of the levy apportioned for general fund purposes shall be credited as  
78 revenue in the general fund.

79 (4) The proceeds of the levy apportioned for special fund purposes shall be credited to  
80 the appropriate accounts in the applicable special funds.

81 (5) The combined levies for each district for all purposes in any year, excluding the  
82 retirement of general obligation bonds and the payment of any interest on the bonds, and any  
83 taxes expressly authorized by law to be levied in addition, may not exceed the limit  
84 enumerated by the laws governing each district.

85 Section 3. Section **53A-17a-133** is amended to read:

86           **53A-17a-133. State-supported voted leeway program authorized -- Election**  
87 **requirements -- State guarantee -- Reconsideration of the program.**

88           (1) An election to consider adoption or modification of a voted leeway program is  
89 required if initiative petitions signed by 10% of the number of electors who voted at the last  
90 preceding general election are presented to the local school board or by action of the board.

91           (2) (a) (i) To establish a voted leeway program, a majority of the electors of a district  
92 voting at an election in the manner set forth in Section 53A-16-110 must vote in favor of a  
93 special tax.

94           (ii) The tax rate may not exceed .002 per dollar of taxable value.

95           (b) The district may maintain a school program which exceeds the cost of the program  
96 referred to in Section 53A-17a-145 with this voted leeway.

97           (c) In order to receive state support the first year, a district must receive voter approval  
98 no later than December 1 of the year prior to implementation.

99           (3) (a) Under the voted leeway program, the state shall contribute an amount sufficient  
100 to guarantee \$17.54 per weighted pupil unit for each .0001 of the first .0016 per dollar of  
101 taxable value.

102           (b) The same dollar amount guarantee per weighted pupil unit for the .0016 per dollar  
103 of taxable value under Subsection (3)(a) shall apply to the board-approved leeway authorized  
104 in Section 53A-17a-134, so that the guarantee shall apply up to a total of .002 per dollar of  
105 taxable value if a school district levies a tax rate under both programs.

106           (c) (i) Beginning July 1, 2005, the \$17.54 guarantee under Subsections (3)(a) and (b)  
107 shall be indexed each year to the value of the weighted pupil unit by making the value of the  
108 guarantee equal to .008544 times the value of the prior year's weighted pupil unit.

109           (ii) The guarantee shall increase by .0005 times the value of the prior year's weighted  
110 pupil unit for each succeeding year until the guarantee is equal to .010544 times the value of  
111 the prior year's weighted pupil unit.

112           (d) (i) The amount of state guarantee money to which a school district would  
113 otherwise be entitled to under this Subsection (3) may not be reduced for the sole reason that

114 the district's levy is reduced as a consequence of changes in the certified tax rate under Section  
115 59-2-924 pursuant to changes in property valuation.

116 (ii) Subsection (3)(d)(i) applies for a period of five years following any such change in  
117 the certified tax rate.

118 (4) (a) An election to modify an existing voted leeway program is not a  
119 reconsideration of the existing program unless the proposition submitted to the electors  
120 expressly so states.

121 (b) A majority vote opposing a modification does not deprive the district of authority  
122 to continue an existing program.

123 (c) If adoption of a leeway program is contingent upon an offset reducing other local  
124 school board levies, the board must allow the electors, in an election, to consider modifying or  
125 discontinuing the program prior to a subsequent increase in other levies that would increase  
126 the total local school board levy.

127 (d) Nothing contained in this section terminates, without an election, the authority of a  
128 school district to continue an existing voted leeway program previously authorized by the  
129 voters.

130 (5) Notwithstanding Section [~~59-2-918~~] 59-2-919, a school district may budget an  
131 increased amount of ad valorem property tax revenue derived from a voted leeway imposed  
132 under this section in addition to revenue from new growth as defined in Subsection  
133 59-2-924(4), without having to comply with the [~~advertisement~~] notice requirements of  
134 Section [~~59-2-918~~] 59-2-919, if:

135 (a) the voted leeway is approved:

136 (i) in accordance with Section 53A-16-110 on or after January 1, 2003; and

137 (ii) within the four-year period immediately preceding the year in which the school  
138 district seeks to budget an increased amount of ad valorem property tax revenue derived from  
139 the voted leeway; and

140 (b) for a voted leeway approved or modified in accordance with this section on or after  
141 January 1, 2009, the school district complies with the requirements of Subsection (7).

142 (6) Notwithstanding Section 59-2-919, a school district may levy a tax rate under this  
143 section that exceeds the certified tax rate without having to comply with the [advertisement]  
144 notice requirements of Section 59-2-919 if:

145 (a) the levy exceeds the certified tax rate as the result of a school district budgeting an  
146 increased amount of ad valorem property tax revenue derived from a voted leeway imposed  
147 under this section;

148 (b) if the voted leeway was approved:

149 (i) in accordance with Section 53A-16-110 on or after January 1, 2003; and

150 (ii) within the four-year period immediately preceding the year in which the school  
151 district seeks to budget an increased amount of ad valorem property tax revenue derived from  
152 the voted leeway; and

153 (c) for a voted leeway approved or modified in accordance with this section on or after  
154 January 1, 2009, the school district complies with requirements of Subsection (7).

155 (7) For purposes of Subsection (5)(b) or (6)(c), the proposition submitted to the  
156 electors regarding the adoption or modification of a voted leeway program shall contain the  
157 following statement:

158 "A vote in favor of this tax means that (name of the school district) may increase  
159 revenue from this property tax without advertising the increase for the next five years."

160 Section 4. Section **53A-19-102** is amended to read:

161 **53A-19-102. Local school boards budget procedures.**

162 (1) (a) Prior to June 22 of each year, each local school board shall adopt a budget and  
163 make appropriations for the next fiscal year.

164 (b) If the tax rate in the proposed budget exceeds the certified tax rate defined in  
165 Section 59-2-924, the board shall comply with [~~Sections 59-2-918 and~~] Section 59-2-919 in  
166 adopting the budget, except as provided by Section 53A-17a-133.

167 (2) (a) Prior to the adoption of a budget containing a tax rate which does not exceed  
168 the certified tax rate, the board shall hold a public hearing, as defined in Section 10-9a-103, on  
169 the proposed budget.

170 (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act,  
171 in regards to the public hearing described in Subsection (2)(a), the board shall ~~do the~~  
172 following]:

173 ~~[(a)]~~ (i) publish the required newspaper notice at least ten days prior to the hearing;  
174 and

175 ~~[(b)]~~ (ii) file a copy of the proposed budget with the board's business administrator for  
176 public inspection at least ten days prior to the hearing.

177 (3) The board shall file a copy of the adopted budget with the state auditor and the  
178 State Board of Education.

179 Section 5. Section **53A-19-105** is amended to read:

180 **53A-19-105. School district interfund transfers.**

181 (1) A school district shall spend revenues only within the fund for which they were  
182 originally authorized, levied, collected, or appropriated.

183 (2) Except as otherwise provided in this section, school district interfund transfers of  
184 residual equity are prohibited.

185 (3) The State Board of Education may authorize school district interfund transfers of  
186 residual equity when a district states its intent to create a new fund or expand, contract, or  
187 liquidate an existing fund.

188 (4) The State Board of Education may also authorize school district interfund transfers  
189 of residual equity for a financially distressed district if the board determines the following:

190 (a) the district has a significant deficit in its maintenance and operations fund caused  
191 by circumstances not subject to the administrative decisions of the district;

192 (b) the deficit cannot be reasonably reduced under Section 53A-19-104; and

193 (c) without the transfer, the school district will not be capable of meeting statewide  
194 educational standards adopted by the State Board of Education.

195 (5) The board shall develop standards for defining and aiding financially distressed  
196 school districts under this section in accordance with Title 63G, Chapter 3, Utah  
197 Administrative Rulemaking Act.

198 (6) (a) All debt service levies not subject to certified tax rate hearings shall be recorded  
199 and reported in the debt service fund.

200 (b) Debt service levies under Subsection 59-2-924(3)(e)(iii) that are not subject to the  
201 [~~certified tax rate~~] public hearing [~~requirements~~] provisions of [~~Sections 59-2-918 and~~]  
202 Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

203 (c) Amounts from these levies remaining in the debt service fund at the end of a fiscal  
204 year shall be used in subsequent years for general obligation debt retirement.

205 (d) Any amounts left in the debt service fund after all general obligation debt has been  
206 retired may be transferred to the capital projects fund upon completion of the budgetary  
207 hearing process required under Section 53A-19-102.

208 Section 6. Section **59-2-911** is amended to read:

209 **59-2-911. Exceptions to maximum levy limitation.**

210 (1) The maximum levies set forth in Section 59-2-908 do not apply to and do not  
211 include:

212 (a) levies made to pay outstanding judgment debts;

213 (b) levies made in any special improvement districts;

214 (c) levies made for extended services in any county service area;

215 (d) levies made for county library services;

216 (e) levies made to be used for storm water, flood, and water quality control;

217 (f) levies made to share disaster recovery expenses for public facilities and structures  
218 as a condition of state assistance when a Presidential Declaration has been issued under the  
219 Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;

220 (g) levies made to pay interest and provide for a sinking fund in connection with any  
221 bonded or voter authorized indebtedness, including the bonded or voter authorized  
222 indebtedness of county service areas, special service districts, and special improvement  
223 districts;

224 (h) levies made to fund local health departments;

225 (i) levies made to fund public transit districts;



226 (j) levies made to establish, maintain, and replenish special improvement guaranty  
227 funds;

228 (k) levies made in any special service district;

229 (l) levies made to fund municipal-type services to unincorporated areas of counties  
230 under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;

231 (m) levies made to fund the purchase of paramedic or ambulance facilities and  
232 equipment and to defray administration, personnel, and other costs of providing emergency  
233 medical and paramedic services, but this exception only applies to those counties in which a  
234 resolution setting forth the intention to make those levies has been duly adopted by the county  
235 legislative body and approved by a majority of the voters of the county voting at a special or  
236 general election;

237 (n) levies made to pay for the costs of state legislative mandates or judicial or  
238 administrative orders under Section 59-2-1604;

239 (o) the multicounty and county assessing and collecting levies made to promote  
240 accurate property valuations, uniform assessment levels, and the efficient administration of the  
241 property tax system under Section 59-2-1602; and

242 (p) all other exceptions to the maximum levy limitation pursuant to statute.

243 (2) (a) Upon the retirement of bonds issued for the development of a convention  
244 complex described in Section 17-12-4, and notwithstanding Section 59-2-908, any county of  
245 the first class may continue to impose a property tax levy equivalent to the average property  
246 tax levy previously imposed to pay debt service on those retired bonds.

247 (b) Notwithstanding that the imposition of the levy [~~set forth~~] described in Subsection  
248 (2)(a) may not result in an increased amount of ad valorem tax revenue, [~~it~~] the levy is subject  
249 to the notice requirements of [~~Sections 59-2-918 and~~] Section 59-2-919.

250 (c) The revenues from this continued levy shall be used only for the funding of  
251 convention facilities as defined in Section 59-12-602.

252 Section 7. Section **59-2-918.5** is amended to read:

253 **59-2-918.5. Hearings on judgment levies -- Advertisement.**

254 (1) A taxing entity may not impose a judgment levy unless it first advertises its  
255 intention to do so and holds a public hearing in accordance with the requirements of this  
256 section.

257 (2) (a) The advertisement required by this section may be combined with the  
258 advertisement [~~required by either Section 59-2-918 or~~] described in Section 59-2-919.

259 (b) The advertisement shall be at least 1/8 of a page in size and shall meet the type,  
260 placement, and frequency requirements established under Section 59-2-919.

261 (c) (i) For taxing entities operating under a July 1 through June 30 fiscal year the  
262 public hearing shall be held at the same time as the hearing at which the annual budget is  
263 adopted.

264 (ii) For taxing entities operating under a January 1 through December 31 fiscal year:

265 (A) for eligible judgments issued from June 1 through December 15, the public  
266 hearing shall be held at the same time as the hearing at which the annual budget is adopted;  
267 and

268 (B) for eligible judgments issued from December 16 through May 31, the public  
269 hearing shall be held at the same time as the hearing at which property tax levies are set.

270 (3) The advertisement shall specify the date, time, and location of the public hearing at  
271 which the levy will be considered and shall set forth the total amount of the eligible judgment  
272 and the tax impact on an average residential and business property located within the taxing  
273 entity.

274 (4) If a final decision regarding the judgment levy is not made at the public hearing,  
275 the taxing entity shall announce at the public hearing the scheduled time and place for  
276 consideration and adoption of the judgment levy.

277 (5) The date, time, and place of public hearings required by Subsections  
278 [~~59-2-918.5~~](2)(c)(i) and [~~59-2-918.5~~](2)(c)(ii)(B) shall be included on the notice mailed to  
279 property owners pursuant to Section 59-2-919.1.

280 Section 8. Section **59-2-918.6** is amended to read:

281 **59-2-918.6. New and remaining school district budgets -- Advertisement -- Public**

282 **hearing.**

283 (1) As used in this section, "existing school district," "new school district," and  
284 "remaining school district" are as defined in Section 53A-2-117.

285 (2) For the first fiscal year in which a new school district created under Section  
286 53A-2-118.1 assumes responsibility for providing student instruction, the new school district  
287 and the remaining school district or districts may not impose a property tax unless the district  
288 imposing the tax:

289 (a) advertises its intention to do so in accordance with Subsection (3); and

290 (b) holds a public hearing in accordance with Subsection (4).

291 (3) The advertisement required by this section:

292 (a) may be combined with the advertisement [~~required by either~~] described in Section  
293 [~~59-2-918 or~~] 59-2-919;

294 (b) shall be at least 1/4 of a page in size and shall meet the type, placement, and  
295 frequency requirements established under Section 59-2-919; and

296 (c) shall specify the date, time, and location of the public hearing at which the levy  
297 will be considered and shall set forth the total amount of the district's proposed property tax  
298 levy and the tax impact on an average residential and business property located within the  
299 taxing entity compared to the property tax levy imposed in the prior year by the existing school  
300 district.

301 (4) (a) The date, time, and place of public hearings required by this section shall be  
302 included on the notice mailed to property owners pursuant to Section 59-2-919.1.

303 (b) If a final decision regarding the property tax levy is not made at the public hearing,  
304 the school district shall announce at the public hearing the scheduled time and place for  
305 consideration and adoption of the budget and property tax levies.

306 Section 9. Section **59-2-919** is amended to read:

307 **59-2-919. Notice, public hearing, and resolution requirements for certain tax**  
308 **increases -- Exceptions -- Applicability of provisions.**

309 [~~(1) A tax rate in excess of the certified tax rate may not be levied until a resolution~~]

310 ~~has been approved by the taxing entity in accordance with this section.]~~

311 ~~[(2) (a) (i) The taxing entity shall advertise its intent to exceed the certified tax rate in~~  
312 ~~a newspaper or combination of newspapers of general circulation in the taxing entity.]~~

313 (1) As used in this section:

314 (a) "Ad valorem tax revenue" means ad valorem property tax revenue not including  
315 revenue from new growth as defined in Section 59-2-924.

316 (b) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year  
317 that begins on January 1 and ends on December 31.

318 (c) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year  
319 that begins on July 1 and ends on June 30.

320 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax  
321 rate unless the taxing entity:

322 (a) to the extent required by this section, meets the:

323 (i) notice requirements of this section; and

324 (ii) public hearing requirements of this section; and

325 (b) adopts a resolution in accordance with this section.

326 (3) (a) Except as provided in Subsection (5), a calendar year taxing entity may levy a  
327 tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year  
328 taxing entity:

329 (i) (A) provides notice by meeting the advertisement requirements of Subsections (6)  
330 and (7) before the calendar year taxing entity conducts the public hearing at which the  
331 calendar year taxing entity's annual budget is adopted; and

332 (B) before the calendar year taxing entity levies a tax rate that exceeds the calendar  
333 year taxing entity's certified tax rate:

334 (I) provides notice by meeting the advertisement requirements of Subsections (6) and  
335 (7); or

336 (II) provides a notice by mail:

337 (Aa) on or no earlier than 14 days before the date the treasurer furnishes the notice

338 required by Section 59-2-1317 for the calendar year immediately preceding the calendar year  
339 for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year  
340 taxing entity's certified tax rate;

341 (Bb) before the calendar year taxing entity conducts the public meeting at which the  
342 calendar year taxing entity's annual budget is adopted; and

343 (Cc) as provided in Subsection (3)(b); and

344 (ii) conducts a public hearing in accordance with Subsections (8) and (9):

345 (A) on or before the calendar year taxing entity conducts the public meeting at which  
346 the calendar year taxing entity's annual budget is adopted; and

347 (B) if the calendar year taxing entity provides the notice described in Subsection  
348 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
349 year taxing entity's certified tax rate.

350 (b) For a calendar year taxing entity that provides the notice described in Subsection  
351 (3)(a)(i)(B)(II), the notice:

352 (i) shall be mailed to each owner of property:

353 (A) within the calendar year taxing entity; and

354 (B) listed on the assessment roll;

355 (ii) shall be printed on a form:

356 (A) developed by the commission; and

357 (B) that, as determined by the commission, may be combined with:

358 (I) a notice described in Subsection (3)(a)(i)(B)(II) provided by one or more other  
359 calendar year taxing entities; or

360 (II) the notice required by Section 59-2-1317;

361 (iii) shall contain for each property described in Subsection (3)(b)(i):

362 (A) the value of the property for the calendar year immediately preceding the calendar  
363 year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar  
364 year taxing entity's certified tax rate;

365 (B) the tax on the property for the calendar year immediately preceding the calendar

366 year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar  
367 year taxing entity's certified tax rate; and

368 (C) the estimated tax on the property:

369 (I) for the calendar year for which the calendar year taxing entity seeks to levy a tax  
370 rate that exceeds the calendar year taxing entity's certified tax rate; and

371 (II) calculated on the basis of data for the calendar year immediately preceding the  
372 calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the  
373 calendar year taxing entity's certified tax rate;

374 (iv) shall contain the following statement:

375 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable  
376 calendar year]. This notice contains estimates of the tax on your property and the proposed tax  
377 increase on your property as a result of this tax increase. These estimates are calculated on the  
378 basis of [insert previous applicable calendar year] data. The actual tax on your property and  
379 proposed tax increase on your property may vary from this estimate.";

380 (v) shall state the date, time, and place of the public hearing that will be held to  
381 discuss the calendar year taxing entity's annual budget; and

382 (vi) may contain other property tax information approved by the commission.

383 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate  
384 that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:

385 (a) provides notice by meeting the advertisement requirements of Subsections (6) and  
386 (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year  
387 taxing entity's annual budget is adopted; and

388 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the  
389 fiscal year taxing entity's annual budget is adopted.

390 [(ii)] (5) (a) [Notwithstanding Subsection (2)(a)(i), a] A taxing entity is not required to  
391 meet the [advertisement] notice or public hearing requirements of [this section] Subsection (3)  
392 or (4) if [-(A)] the taxing entity is expressly exempted by law from complying with the  
393 requirements of this section[-or].

394 (b) (i) Except as provided in Subsection (5)(b)(ii), a taxing entity is not required to  
395 meet the notice or public hearing requirements of Subsection (3) or (4) if:

396 [~~(B)~~(f)] (A) the taxing entity is a party to an interlocal agreement under Title 11,  
397 Chapter 13, Interlocal Cooperation Act, that creates an interlocal entity to provide fire  
398 protection, emergency, and emergency medical services;

399 [~~(B)~~] (B) the tax rate increase is approved by the taxing entity's voters at an election  
400 held for that purpose on or before December 31, 2010;

401 [~~(C)~~] (C) the purpose of the tax rate increase is to pay for fire protection, emergency,  
402 and emergency medical services provided by the interlocal entity; and

403 [~~(D)~~] (D) at least 30 days before [~~its~~] the taxing entity's annual budget hearing, the  
404 taxing entity:

405 [~~(I)~~] (I) adopts a resolution certifying that:

406 (Aa) the taxing entity will dedicate all revenue from the tax rate increase exclusively to  
407 pay for fire protection, emergency, and emergency medical services provided by the interlocal  
408 entity; and [~~that~~]

409 (Bb) the amount of other revenues, independent of the revenue generated from the tax  
410 rate increase, that the taxing entity spends for fire protection, emergency, and emergency  
411 medical services each year after the tax rate increase will not decrease below the amount spent  
412 by the taxing entity during the year immediately before the tax rate increase without a  
413 corresponding decrease in the taxing entity's property tax revenues used in calculating the  
414 taxing entity's certified tax rate; and

415 [~~(II)~~] (II) sends a copy of the resolution to the commission.

416 [~~(ii)~~] (ii) The exception under Subsection [~~(2)(a)(ii)(B)~~] (5)(b)(i) from the  
417 [~~advertisement~~] notice and public hearing requirements of [this section] Subsection (3) or (4)  
418 does not apply to an increase in a taxing entity's tax rate that occurs after December 31, 2010,  
419 even if the tax rate increase is approved by the taxing entity's voters before that date.

420 [~~(iv)~~] (c) [~~Notwithstanding Subsection (2)(a)(i), a~~] A taxing entity is not required to  
421 meet the [~~advertisement~~] notice requirements of [this section] Subsection (3) or (4) if:

422           ~~[(A)]~~ (i) Section 53A-17a-133 allows the taxing entity to levy a tax rate that exceeds  
423 that certified tax rate without having to comply with the ~~[advertisement requirements]~~ notice  
424 provisions of this section; or

425           ~~[(B)]~~ (ii) the taxing entity:

426           ~~[(F) collected]~~ (A) budgeted less than \$20,000 in ad valorem tax revenues for the  
427 previous fiscal year; and

428           ~~[(H)]~~ (B) sets a budget during the current fiscal year of less than \$20,000 of ad  
429 valorem tax revenues.

430           (6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this  
431 section shall be published in a newspaper or combination of newspapers of general circulation  
432 in the taxing entity.

433           (b) The advertisement described in this section shall:

434           (i) be no less than 1/4 page in size;

435           (ii) use type no smaller than 18 point; and

436           (iii) be surrounded by a 1/4-inch border.

437           (c) The advertisement described in this section may not be placed in that portion of the  
438 newspaper where legal notices and classified advertisements appear.

439           (d) It is the intent of the Legislature that:

440           (i) whenever possible, the advertisement described in this section appear in a  
441 newspaper that is published at least one day per week; and

442           (ii) the newspaper or combination of newspapers selected:

443           (A) be of general interest and readership in the taxing entity; and

444           (B) not be of limited subject matter.

445           (e) The advertisement described in this section shall:

446           (i) be run once each week for the two weeks ~~[preceding the adoption of the final]~~;

447           (A) before a taxing entity conducts a public hearing at which the taxing entity's annual  
448 budget is discussed; and

449           (B) if a calendar year taxing entity provides the notice described in Subsection



450 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
451 year taxing entity's certified tax rate; and

452 (ii) state that the taxing entity will meet on a certain day, time, and place fixed in the  
453 advertisement, which shall be not less than seven days after the day the first advertisement is  
454 published, for the purpose of hearing comments regarding any proposed increase and to  
455 explain the reasons for the proposed increase.

456 [~~(f) The meeting on the proposed increase may coincide with the hearing on the~~  
457 ~~proposed budget of the taxing entity.]~~

458 (f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an  
459 advertisement shall be substantially as follows:

460 "NOTICE OF PROPOSED TAX INCREASE

461 (NAME OF TAXING ENTITY)

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

463 ● If the proposed budget is approved, this would be an increase of \_\_\_\_\_ % above  
464 the (name of the taxing entity) property tax budgeted revenue for the prior year.

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

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

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

472 PUBLIC HEARING

473 Date/Time: (date) (time)

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

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

477 [~~(3) The~~] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the

478 notice] an advertisement shall be substantially as follows:

479 "NOTICE OF PROPOSED TAX INCREASE

480 (NAME OF TAXING ENTITY)

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

482 • If the proposed budget is approved, this would be an increase of \_\_\_\_% above  
483 the (name of the taxing entity) property tax budgeted revenue for the prior year.

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

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

490 (Name of taxing entity) property tax revenue from new growth and other sources will  
491 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_.

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

493 PUBLIC HEARING

494 Date/Time: (date) (time)

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

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

498 [(4)] (7) The commission:

499 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative  
500 Rulemaking Act, governing the joint use of one advertisement [~~under this section or Section~~  
501 ~~59-2-918~~] described in Subsection (6) by two or more taxing entities; and

502 (b) may[~~, upon petition by any taxing entity,~~] authorize [either]:

503 (i) the use of a weekly [newspapers] newspaper:

504 (A) in [counties] a county having both daily and weekly newspapers [~~where~~] if the  
505 weekly newspaper would provide equal or greater notice to the taxpayer; and

506 (B) if the county petitions the commission for the use of the weekly newspaper; or  
507 (ii) the use by a taxing entity except for a calendar year taxing entity that provides the  
508 notice described in Subsection (3)(a)(i)(B)(II) of a commission[=]approved direct notice to  
509 each taxpayer if [the]:

510 (A) the cost of the advertisement would cause undue hardship; [and]

511 (B) the direct notice is different and separate from that provided for in Section  
512 59-2-919.1[-]; and

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

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

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

521 (b) (i) A public hearing described in this section shall be open to the public.

522 (ii) The governing body of a taxing entity conducting a public hearing described in  
523 this section shall provide an interested party desiring to be heard an opportunity to present oral  
524 testimony within reasonable time limits.

525 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a  
526 public hearing described in this section at the same time as the public hearing of another  
527 overlapping taxing entity in the same county.

528 (ii) The taxing entities in which the power to set tax levies is vested in the same  
529 governing board or authority may consolidate the public hearings described in this section into  
530 one public hearing.

531 (d) A county legislative body shall resolve any conflict in public hearing dates and  
532 times after consultation with each affected taxing entity.

533 (e) A taxing entity shall hold a public hearing described in this section beginning at or

534 after 6 p.m.

535 (9) (a) If a taxing entity does not make a final decision on budgeting an increased  
536 amount of ad valorem tax revenue at a public hearing described in this section, the taxing  
537 entity shall announce at that public hearing the scheduled time and place of the next public  
538 meeting at which the taxing entity will consider budgeting the increased amount of ad valorem  
539 tax revenue.

540 (b) (i) If a calendar year taxing entity that conducts a public hearing in accordance  
541 with Subsection (3)(b)(ii) does not adopt a resolution levying a tax rate on the day of the  
542 public hearing, the taxing entity shall announce at that public hearing the scheduled time and  
543 place of the next public meeting at which the taxing entity will consider adopting a resolution  
544 levying the tax rate.

545 (ii) If a taxing entity except for a taxing entity described in Subsection (5)(a) or (b)  
546 will consider adopting a resolution levying a tax rate at a day and time that is more than two  
547 weeks after the public hearing described in Subsection 59-2-919.1(2)(c)(v), the taxing entity  
548 shall meet the notice requirements of Subsection (3)(a)(i)(B)(I).

549 ~~[(5)]~~ (10) (a) [The] A taxing entity~~[, after holding a hearing as provided in this~~  
550 ~~section,]~~ may adopt a resolution levying a tax rate ~~[in excess of the]~~ that exceeds the taxing  
551 entity's certified tax rate~~[-] if the taxing entity, to the extent required by this section, meets the:~~

552 (i) notice requirements of this section; and

553 (ii) public hearing requirements of this section.

554 (b) A public hearing on levying a tax rate that exceeds a taxing entity's certified tax  
555 rate may coincide with a public hearing on the taxing entity's proposed annual budget.

556 (11) The amendments to this section in this bill apply to:

557 (a) for a fiscal year taxing entity, the fiscal year that begins on July 1, 2009; or

558 (b) for a calendar year taxing entity, the fiscal year that begins on January 1, 2010.

559 ~~[(b) If a resolution adopting a tax rate is not adopted on the day of the public hearing,~~  
560 ~~the scheduled time and place for consideration and adoption of the resolution shall be~~  
561 ~~announced at the public hearing.]~~

562 ~~[(c) If a resolution adopting a tax rate is to be considered at a day and time that is~~  
563 ~~more than two weeks after the public hearing described in Subsection 59-2-919.1(2)(c)(v), a~~  
564 ~~taxing entity, other than a taxing entity described in Subsection (2)(a)(ii), shall advertise the~~  
565 ~~date of the proposed adoption of the resolution in the same manner as provided under~~  
566 ~~Subsections (2) and (3).]~~

567 ~~[(6) (a) All hearings described in this section shall be open to the public.]~~

568 ~~[(b) The governing body of a taxing entity conducting a hearing shall permit all~~  
569 ~~interested parties desiring to be heard an opportunity to present oral testimony within~~  
570 ~~reasonable time limits.]~~

571 ~~[(7) (a) Each taxing entity shall notify the county legislative body by March 1 of each~~  
572 ~~year of the date, time, and place a public hearing is held by the taxing entity pursuant to this~~  
573 ~~section.]~~

574 ~~[(b) A taxing entity may not schedule a hearing described in this section at the same~~  
575 ~~time as another overlapping taxing entity in the same county, but all taxing entities in which~~  
576 ~~the power to set tax levies is vested in the same governing board or authority may consolidate~~  
577 ~~the required hearings into one hearing.]~~

578 ~~[(c) The county legislative body shall resolve any conflicts in hearing dates and times~~  
579 ~~after consultation with each affected taxing entity.]~~

580 ~~[(8) A taxing entity shall hold a public hearing under this section beginning at or after~~  
581 ~~6 p.m.]~~

582 Section 10. Section **59-2-919.1** is amended to read:

583 **59-2-919.1. Notice of property valuation and tax changes.**

584 (1) In addition to ~~[providing]~~ the notice ~~[required by Sections 59-2-918 and]~~  
585 requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall  
586 notify, by mail, each owner of real estate as defined in Section 59-2-102 who is listed on the  
587 assessment roll.

588 (2) The notice described in Subsection (1) shall:

589 (a) be sent to all owners of real property by mail not less than ten days before the day

590 on which:

591 (i) the county board of equalization meets; and

592 (ii) the taxing entity holds a public hearing on the proposed increase in the certified

593 tax rate;

594 (b) be printed on a form that is:

595 (i) approved by the commission; and

596 (ii) uniform in content in all counties in the state; and

597 (c) contain for each property:

598 (i) the value of the property;

599 (ii) the date the county board of equalization will meet to hear complaints on the

600 valuation;

601 (iii) itemized tax information for all taxing entities, including a separate statement for

602 the minimum school levy under Section 53A-17a-135 stating:

603 (A) the dollar amount the taxpayer would have paid based on last year's rate; and

604 (B) the amount of the taxpayer's liability under the current rate;

605 (iv) the tax impact on the property;

606 (v) the time and place of the required public hearing for each entity;

607 (vi) property tax information pertaining to:

608 (A) taxpayer relief;

609 (B) options for payment of taxes; and

610 (C) collection procedures;

611 (vii) information specifically authorized to be included on the notice under Title 59,

612 Chapter 2, Property Tax Act;

613 (viii) the last property review date of the property as described in Subsection

614 59-2-303.1(1)(c); and

615 (ix) other property tax information approved by the commission.

616 Section 11. Section **59-2-921** is amended to read:

617 **59-2-921. Changes in assessment roll -- Rate adjustments -- Exemption from**

618 **notice and public hearing provisions.**

619 (1) On or before September 15 the county board of equalization and, in cases  
620 involving the original jurisdiction of the commission or an appeal from the county board of  
621 equalization, the commission, shall annually notify each taxing entity of the following changes  
622 resulting from actions by the commission or the county board of equalization:

623 (a) a change in the taxing entity's assessment roll; and

624 (b) a change in the taxing entity's adopted tax rate.

625 (2) A taxing entity is not required to comply with the notice and public hearing [and  
626 advertisement requirements of Sections 59-2-918 and] provisions of Section 59-2-919 if the  
627 commission, the county board of equalization, or a court of competent jurisdiction:

628 (a) changes a taxing entity's adopted tax rate; or

629 (b) (i) makes a reduction in the taxing entity's assessment roll; and

630 (ii) the taxing entity adopts by resolution an increase in its tax rate above the certified  
631 tax rate as a result of the reduction under Subsection (2)(b)(i).

632 (3) A rate adjustment under this section for:

633 (a) a taxing entity shall be:

634 (i) made by the county auditor;

635 (ii) aggregated;

636 (iii) reported by the county auditor to the commission; and

637 (iv) certified by the commission; and

638 (b) the state shall be made by the commission.

639 Section 12. Section **59-2-922** is amended to read:

640 **59-2-922. Replacement resolution for greater tax rate.**

641 [~~If, after approval of the~~] Except as provided in Section 59-2-921, if, after a taxing  
642 entity approves an initial tax rate [as provided for under Section 59-2-919 or 59-2-924, the  
643 governing body of], the taxing entity determines that a greater tax rate is required [other than  
644 that allowed under Section 59-2-921, it shall readvertise and], the taxing entity shall adopt a  
645 replacement resolution [~~under the procedures established under Section 59-2-919~~] after the

646 taxing entity meets the notice and public hearing requirements of Section 59-2-919 to the  
 647 extent required by Section 59-2-919.

648 Section 13. Section **59-2-923** is amended to read:

649 **59-2-923. Expenditures of money prior to adoption of budget or tax rate.**

650 [~~Notwithstanding other provisions of law to the contrary, a taxing entity which intends~~  
 651 ~~to exceed its certified tax levy may not adopt its final budget until the public hearing specified~~  
 652 ~~in Section 59-2-919 has been held. The]~~

653 A taxing entity may, [until the hearing is held and a final budget and tax rate are  
 654 adopted] before the taxing entity adopts a final annual budget or a tax rate, expend moneys  
 655 [based (1) on its] on the basis of the taxing entity's:

656 (1) tentative budget after adoption[; or (2) on its] of the tentative budget; or

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

659 Section 14. Section **59-2-924** is amended to read:

660 **59-2-924. Report of valuation of property to county auditor and commission --**  
 661 **Transmittal by auditor to governing bodies -- Certified tax rate -- Calculation of**  
 662 **certified tax rate -- Rulemaking authority -- Adoption of tentative budget.**

663 (1) Before June 1 of each year, the county assessor of each county shall deliver to the  
 664 county auditor and the commission the following statements:

665 (a) a statement containing the aggregate valuation of all taxable real property assessed  
 666 by a county assessor in accordance with Part 3, County Assessment, for each taxing entity;  
 667 and

668 (b) a statement containing the taxable value of all personal property assessed by a  
 669 county assessor in accordance with Part 3, County Assessment, from the prior year end values.

670 (2) The county auditor shall, on or before June 8, transmit to the governing body of  
 671 each taxing entity:

672 (a) the statements described in Subsections (1)(a) and (b);

673 (b) an estimate of the revenue from personal property;



- 674 (c) the certified tax rate; and
- 675 (d) all forms necessary to submit a tax levy request.
- 676 (3) (a) The "certified tax rate" means a tax rate that will provide the same ad valorem
- 677 property tax revenues for a taxing entity as were budgeted by that taxing entity for the prior
- 678 year.
- 679 (b) For purposes of this Subsection (3):
- 680 (i) "Ad valorem property tax revenues" do not include:
- 681 (A) collections from redemptions;
- 682 (B) interest;
- 683 (C) penalties; and
- 684 (D) revenue received by a taxing entity from personal property that is:
- 685 (I) assessed by a county assessor in accordance with Part 3, County Assessment; and
- 686 (II) semiconductor manufacturing equipment.
- 687 (ii) "Aggregate taxable value of all property taxed" means:
- 688 (A) the aggregate taxable value of all real property assessed by a county assessor in
- 689 accordance with Part 3, County Assessment, for the current year;
- 690 (B) the aggregate taxable year end value of all personal property assessed by a county
- 691 assessor in accordance with Part 3, County Assessment, for the prior year; and
- 692 (C) the aggregate taxable value of all real and personal property assessed by the
- 693 commission in accordance with Part 2, Assessment of Property, for the current year.
- 694 (c) (i) Except as otherwise provided in this section, the certified tax rate shall be
- 695 calculated by dividing the ad valorem property tax revenues budgeted for the prior year by the
- 696 taxing entity by the amount calculated under Subsection (3)(c)(ii).
- 697 (ii) For purposes of Subsection (3)(c)(i), the legislative body of a taxing entity shall
- 698 calculate an amount as follows:
- 699 (A) calculate for the taxing entity the difference between:
- 700 (I) the aggregate taxable value of all property taxed; and
- 701 (II) any redevelopment adjustments for the current calendar year;

702 (B) after making the calculation required by Subsection (3)(c)(ii)(A), calculate an  
703 amount determined by increasing or decreasing the amount calculated under Subsection  
704 (3)(c)(ii)(A) by the average of the percentage net change in the value of taxable property for  
705 the equalization period for the three calendar years immediately preceding the current calendar  
706 year;

707 (C) after making the calculation required by Subsection (3)(c)(ii)(B), calculate the  
708 product of:

709 (I) the amount calculated under Subsection (3)(c)(ii)(B); and

710 (II) the percentage of property taxes collected for the five calendar years immediately  
711 preceding the current calendar year; and

712 (D) after making the calculation required by Subsection (3)(c)(ii)(C), calculate an  
713 amount determined by subtracting from the amount calculated under Subsection (3)(c)(ii)(C)  
714 any new growth as defined in this section:

715 (I) within the taxing entity; and

716 (II) for the following calendar year:

717 (Aa) for new growth from real property assessed by a county assessor in accordance  
718 with Part 3, County Assessment and all property assessed by the commission in accordance  
719 with Section 59-2-201, the current calendar year; and

720 (Bb) for new growth from personal property assessed by a county assessor in  
721 accordance with Part 3, County Assessment, the prior calendar year.

722 (iii) For purposes of Subsection (3)(c)(ii)(A), the aggregate taxable value of all  
723 property taxed:

724 (A) except as provided in Subsection (3)(c)(iii)(B) or (3)(c)(ii)(C), is as defined in  
725 Subsection (3)(b)(ii);

726 (B) does not include the total taxable value of personal property contained on the tax  
727 rolls of the taxing entity that is:

728 (I) assessed by a county assessor in accordance with Part 3, County Assessment; and

729 (II) semiconductor manufacturing equipment; and

730 (C) for personal property assessed by a county assessor in accordance with Part 3,  
731 County Assessment, the taxable value of personal property is the year end value of the  
732 personal property contained on the prior year's tax rolls of the entity.

733 (iv) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after  
734 January 1, 2007, the value of taxable property does not include the value of personal property  
735 that is:

736 (A) within the taxing entity assessed by a county assessor in accordance with Part 3,  
737 County Assessment; and

738 (B) semiconductor manufacturing equipment.

739 (v) For purposes of Subsection (3)(c)(ii)(C)(II), for calendar years beginning on or  
740 after January 1, 2007, the percentage of property taxes collected does not include property  
741 taxes collected from personal property that is:

742 (A) within the taxing entity assessed by a county assessor in accordance with Part 3,  
743 County Assessment; and

744 (B) semiconductor manufacturing equipment.

745 (vi) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after  
746 January 1, 2009, the value of taxable property does not include the value of personal property  
747 that is within the taxing entity assessed by a county assessor in accordance with Part 3, County  
748 Assessment.

749 (vii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
750 the commission may prescribe rules for calculating redevelopment adjustments for a calendar  
751 year.

752 (d) (i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
753 the commission shall make rules determining the calculation of ad valorem property tax  
754 revenues budgeted by a taxing entity.

755 (ii) For purposes of Subsection (3)(d)(i), ad valorem property tax revenues budgeted  
756 by a taxing entity shall be calculated in the same manner as budgeted property tax revenues are  
757 calculated for purposes of Section 59-2-913.

758 (e) The certified tax rates for the taxing entities described in this Subsection (3)(e)  
759 shall be calculated as follows:

760 (i) except as provided in Subsection (3)(e)(ii), for new taxing entities the certified tax  
761 rate is zero;

762 (ii) for each municipality incorporated on or after July 1, 1996, the certified tax rate is:

763 (A) in a county of the first, second, or third class, the levy imposed for municipal-type  
764 services under Sections 17-34-1 and 17-36-9; and

765 (B) in a county of the fourth, fifth, or sixth class, the levy imposed for general county  
766 purposes and such other levies imposed solely for the municipal-type services identified in  
767 Section 17-34-1 and Subsection 17-36-3(22); and

768 (iii) for debt service voted on by the public, the certified tax rate shall be the actual  
769 levy imposed by that section, except that the certified tax rates for the following levies shall be  
770 calculated in accordance with Section 59-2-913 and this section:

771 (A) school leeways provided for under Sections 11-2-7, 53A-16-110, 53A-17a-125,  
772 53A-17a-127, 53A-17a-133, 53A-17a-134, 53A-17a-143, and 53A-17a-145~~and~~  
773 ~~53A-21-103~~; and

774 (B) levies to pay for the costs of state legislative mandates or judicial or administrative  
775 orders under Section 59-2-1604.

776 (f) (i) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 shall be  
777 established at that rate which is sufficient to generate only the revenue required to satisfy one  
778 or more eligible judgments, as defined in Section 59-2-102.

779 (ii) The ad valorem property tax revenue generated by the judgment levy shall not be  
780 considered in establishing the taxing entity's aggregate certified tax rate.

781 (g) The ad valorem property tax revenue generated by the capital outlay levy described  
782 in Section 53A-16-107 within a taxing entity in a county of the first class:

783 (i) may not be considered in establishing the school district's aggregate certified tax  
784 rate; and

785 (ii) shall be included by the commission in establishing a certified tax rate for that

786 capital outlay levy determined in accordance with the calculation described in Subsection  
787 59-2-913(3).

788 (4) (a) For the purpose of calculating the certified tax rate, the county auditor shall  
789 use:

790 (i) the taxable value of real property assessed by a county assessor contained on the  
791 assessment roll;

792 (ii) the taxable value of real and personal property assessed by the commission; and

793 (iii) the taxable year end value of personal property assessed by a county assessor  
794 contained on the prior year's assessment roll.

795 (b) For purposes of Subsection (4)(a)(i), the taxable value of real property on the  
796 assessment roll does not include new growth as defined in Subsection (4)(c).

797 (c) "New growth" means:

798 (i) the difference between the increase in taxable value of the following property of the  
799 taxing entity from the previous calendar year to the current year:

800 (A) real property assessed by a county assessor in accordance with Part 3, County  
801 Assessment; and

802 (B) property assessed by the commission under Section 59-2-201; plus

803 (ii) the difference between the increase in taxable year end value of personal property  
804 of the taxing entity from the year prior to the previous calendar year to the previous calendar  
805 year; minus

806 (iii) the amount of an increase in taxable value described in Subsection (4)(e).

807 (d) For purposes of Subsection (4)(c)(ii), the taxable value of personal property of the  
808 taxing entity does not include the taxable value of personal property that is:

809 (i) contained on the tax rolls of the taxing entity if that property is assessed by a  
810 county assessor in accordance with Part 3, County Assessment; and

811 (ii) semiconductor manufacturing equipment.

812 (e) Subsection (4)(c)(iii) applies to the following increases in taxable value:

813 (i) the amount of increase to locally assessed real property taxable values resulting

814 from factoring, reappraisal, or any other adjustments; or

815 (ii) the amount of an increase in the taxable value of property assessed by the  
816 commission under Section 59-2-201 resulting from a change in the method of apportioning the  
817 taxable value prescribed by:

818 (A) the Legislature;

819 (B) a court;

820 (C) the commission in an administrative rule; or

821 (D) the commission in an administrative order.

822 (f) For purposes of Subsection (4)(a)(ii), the taxable year end value of personal  
823 property on the prior year's assessment roll does not include:

824 (i) new growth as defined in Subsection (4)(c); or

825 (ii) the total taxable year end value of personal property contained on the prior year's  
826 tax rolls of the taxing entity that is:

827 (A) assessed by a county assessor in accordance with Part 3, County Assessment; and

828 (B) semiconductor manufacturing equipment.

829 (5) (a) On or before June 22, each taxing entity shall annually adopt a tentative budget.

830 (b) If the taxing entity intends to exceed the certified tax rate, it shall notify the county  
831 auditor of:

832 (i) its intent to exceed the certified tax rate; and

833 (ii) the amount by which it proposes to exceed the certified tax rate.

834 (c) The county auditor shall notify ~~all~~ property owners of any intent to ~~exceed~~ levy  
835 a tax rate that exceeds the certified tax rate in accordance with ~~[Subsection 59-2-919(3)]~~  
836 Sections 59-2-919 and 59-2-919.1.

837 Section 15. Section ~~59-2-924.3~~ is amended to read:

838 **59-2-924.3. Adjustment of the calculation of the certified tax rate for a school**  
839 **district imposing a capital outlay levy in a county of the first class.**

840 (1) As used in this section:

841 (a) "Capital outlay increment" means the amount of revenue equal to the difference

842 between:

843 (i) the amount of revenue generated by a levy of .0006 per dollar of taxable value  
844 within a school district during a fiscal year; and

845 (ii) the amount of revenue the school district received during the same fiscal year from  
846 the distribution described in Subsection 53A-16-107.1(1).

847 (b) "Contributing school district" means a school district in a county of the first class  
848 that in a fiscal year receives less revenue from the distribution described in Subsection  
849 53A-16-107.1(1) than it would have received during the same fiscal year from a levy imposed  
850 within the school district of .0006 per dollar of taxable value.

851 (c) "Receiving school district" means a school district in a county of the first class that  
852 in a fiscal year receives more revenue from the distribution described in Subsection  
853 53A-16-107.1(1) than it would have received during the same fiscal year from a levy imposed  
854 within the school district of .0006 per dollar of taxable value.

855 (2) For fiscal year 2009-10, a receiving school district shall decrease its capital outlay  
856 certified tax rate under Subsection 59-2-924(3)(g)(ii) by an amount required to offset the  
857 receiving school district's estimated capital outlay increment for the current fiscal year.

858 (3) Beginning with fiscal year 2010-11, a receiving school district shall decrease its  
859 capital outlay certified tax rate under Subsection 59-2-924(3)(g)(ii) by the amount required to  
860 offset the receiving school district's capital outlay increment for the prior fiscal year.

861 (4) For fiscal year 2009-10, a contributing school district is exempt from the notice  
862 and public [~~notice and~~] hearing [~~requirements~~] provisions of [~~Sections 59-2-918 and~~] Section  
863 59-2-919 for the school district's capital outlay levy certified tax rate calculated pursuant to  
864 Subsection 59-2-924(3)(g)(ii) if:

865 (a) the contributing school district budgets an increased amount of ad valorem  
866 property tax revenue exclusive of new growth as defined in Subsection 59-2-924(4) for the  
867 capital outlay levy described in Section 53A-16-107; and

868 (b) the increased amount of ad valorem property tax revenue described in Subsection  
869 (4)(a) is less than or equal to that contributing school district's estimated capital outlay

870 increment for the current fiscal year.

871 (5) Beginning with fiscal year 2010-11, a contributing school district is exempt from  
872 the [public] notice and public hearing [requirements] provisions of [~~Sections 59-2-918 and~~  
873 Section 59-2-919 for the school district's capital outlay levy certified tax rate calculated  
874 pursuant to Subsection 59-2-924(3)(g)(ii) if:

875 (a) the contributing school district budgets an increased amount of ad valorem  
876 property tax revenue exclusive of new growth as defined in Subsection 59-2-924(4) for the  
877 capital outlay levy described in Section 53A-16-107; and

878 (b) the increased amount of ad valorem property tax revenue described in Subsection  
879 (5)(a) is less than or equal to that contributing school district's capital outlay increment for the  
880 prior year.

881 (6) Beginning with fiscal year 2011-12, a contributing school district is exempt from  
882 the [public] notice and public hearing [requirements] provisions of [~~Sections 59-2-918 and~~  
883 Section 59-2-919 for the school district's capital outlay levy certified tax rate calculated  
884 pursuant to Subsection 59-2-924(3)(g)(ii) if:

885 (a) the contributing school district budgets an increased amount of ad valorem  
886 property tax revenue exclusive of new growth as defined in Subsection 59-2-924(4) for the  
887 capital outlay levy described in Section 53A-16-107; and

888 (b) the increased amount of ad valorem property tax revenue described in Subsection  
889 (6)(a) is less than or equal to the difference between:

890 (i) the amount of revenue generated by a levy of .0006 per dollar of taxable value  
891 imposed within the contributing school district during the current taxable year; and

892 (ii) the amount of revenue generated by a levy of .0006 per dollar of taxable value  
893 imposed within the contributing school district during the prior taxable year.

894 (7) Regardless of the amount a school district receives from the revenue collected from  
895 the .0006 portion of the capital outlay levy required in Subsection 53A-16-107(3), the revenue  
896 generated within the school district from the .0006 portion of the capital outlay levy required  
897 in Subsection 53A-16-107(3) shall be considered to be budgeted ad valorem property tax



898 revenues of the school district that levies the .0006 portion of the capital outlay levy for  
899 purposes of calculating the school district's certified tax rate in accordance with Subsection  
900 59-2-924(3)(g)(ii).

901 Section 16. Section **59-2-924.4** is amended to read:

902 **59-2-924.4. Adjustment of the calculation of the certified tax rate for certain**  
903 **divided school districts.**

904 (1) As used in this section:

905 (a) "Capital outlay increment" means the amount of revenue equal to the difference  
906 between:

907 (i) the amount of revenue generated by a levy of .0006 per dollar of taxable value  
908 within a qualifying divided school district during a fiscal year; and

909 (ii) the amount of revenue the qualifying divided school district received during the  
910 same fiscal year from the distribution described in Section 53A-2-118.3.

911 (b) "Contributing divided school district" means a school district located within a  
912 qualifying divided school district that in a fiscal year receives less revenue from the  
913 distribution described in Section 53A-2-118.3 than it would have received during the same  
914 fiscal year from a levy imposed within the school district of .0006 per dollar of taxable value.

915 (c) "Divided school district" means a school district from which a new school district  
916 is created.

917 (d) "New school district" means a school district:

918 (i) created under Section 53A-2-118.1;

919 (ii) that begins to provide educational services after July 1, 2008; and

920 (iii) located in a qualifying divided school district.

921 (e) "Qualifying divided school district" means a divided school district:

922 (i) located within a county of the second through sixth class; and

923 (ii) with a new school district created under Section 53A-2-118.1 that begins to  
924 provide educational services after July 1, 2008.

925 (f) "Qualifying fiscal year" means the first fiscal year that a new school district begins

926 to provide educational services.

927 (g) "Receiving divided school district" means a school district located within a  
928 qualifying divided school district that in a fiscal year receives more revenue from the  
929 distribution described in Section 53A-2-118.3 than it would have received during the same  
930 fiscal year from a levy imposed within the school district of .0006 per dollar of taxable value.

931 (2) A receiving divided school district shall decrease its certified tax rate calculated in  
932 accordance with Section 59-2-924 by the amount required to offset the receiving divided  
933 school district's capital outlay increment for the prior fiscal year.

934 (3) Beginning with the fiscal year after the qualifying fiscal year, a contributing  
935 divided school district is exempt from the notice and public ~~[notice and]~~ hearing  
936 ~~[requirements]~~ provisions of ~~[Sections 59-2-918 and]~~ Section 59-2-919 for the contributing  
937 divided school district's certified tax rate calculated pursuant to Section 59-2-924 if:

938 (a) the contributing divided school district budgets an increased amount of ad valorem  
939 property tax revenue exclusive of new growth as defined in Subsection 59-2-924(4) for the  
940 capital outlay levy required in Section 53A-2-118.3; and

941 (b) the increased amount of ad valorem property tax revenue described in Subsection  
942 (3)(a) is less than or equal to that contributing divided school district's capital outlay  
943 increment for the prior year.

944 (4) Beginning with the fiscal year after the qualifying fiscal year, a contributing  
945 divided school district is exempt from the notice and public ~~[notice and]~~ hearing  
946 ~~[requirements]~~ provisions of ~~[Sections 59-2-918 and]~~ Section 59-2-919 for the contributing  
947 divided school district's certified tax rate calculated pursuant to Section 59-2-924 if:

948 (a) the contributing divided school district budgets an increased amount of ad valorem  
949 property tax revenue exclusive of new growth as defined in Subsection 59-2-924(4) for the  
950 capital outlay levy described in Section 53A-2-118.3; and

951 (b) the increased amount of ad valorem property tax revenue described in Subsection  
952 (4)(a) is less than or equal to the difference between:

953 (i) the amount of revenue generated by a levy of .0006 per dollar of taxable value

954 imposed within the contributing divided school district during the current taxable year; and  
955 (ii) the amount of revenue generated by a levy of .0006 per dollar of taxable value  
956 imposed within the contributing divided school district during the prior taxable year.

957 (5) Regardless of the amount a school district receives from the revenue collected from  
958 the .0006 portion of the capital outlay levy described in Section 53A-2-118.3, the revenue  
959 generated within the school district from the .0006 portion of the capital outlay levy described  
960 in Section 53A-2-118.3 shall be considered to be budgeted ad valorem property tax revenues  
961 of the school district that levies the .0006 portion of the capital outlay levy for purposes of  
962 calculating the school district's certified tax rate in accordance with Section 59-2-924.

963 Section 17. Section **59-2-1602** is amended to read:

964 **59-2-1602. Property Tax Valuation Agency Fund -- Creation -- Statewide levy --**  
965 **Additional county levy permitted.**

966 (1) (a) There is created the Property Tax Valuation Agency Fund, to be funded by the  
967 revenue collected from the multicounty assessing and collecting levy as provided in  
968 Subsection (3)(c) and Section 59-2-1603.

969 (b) The purpose of the multicounty assessing and collecting levy required under  
970 Subsection (2) and the disbursement formulas established in Section 59-2-1603 is to promote  
971 the:

972 (i) accurate valuation of property;

973 (ii) establishment and maintenance of uniform assessment levels within and among  
974 counties; and

975 (iii) efficient administration of the property tax system, including the costs of  
976 assessment, collection, and distribution of property taxes.

977 (c) Income derived from the investment of money in the fund created in this  
978 Subsection (1) shall be deposited in and become part of the fund.

979 (2) (a) Annually, each county shall impose a multicounty assessing and collecting levy  
980 not to exceed .0002 per dollar of taxable value as authorized by the Legislature as provided in  
981 Subsection (2)(b).

982 (b) Subject to Subsections (2)(c), and (5), in order to fund the Property Tax Valuation  
983 Agency Fund, the Legislature shall authorize the amount of the multicounty assessing and  
984 collecting levy.

985 (c) The multicounty assessing and collecting levy may not exceed the certified revenue  
986 levy as defined in Section 59-2-102, unless:

987 (i) the Legislature authorizes a multicounty assessing and collecting levy that exceeds  
988 the certified revenue levy; and

989 (ii) the state complies with the notice requirements of Section 59-2-926.

990 (3) (a) The multicounty assessing and collecting levy authorized by the Legislature  
991 under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and  
992 collecting levy.

993 (b) The multicounty assessing and collecting levy authorized by the Legislature under  
994 Subsection (2) is:

995 (i) exempt from the provisions of Sections 17C-1-403 and 17C-1-404;

996 (ii) in addition to and exempt from the maximum levies allowable under Section  
997 59-2-908; and

998 (iii) exempt from the notice requirements of [~~Sections 59-2-918 and~~] Section  
999 59-2-919.

1000 (c) (i) Each contributing county shall transmit quarterly to the state treasurer the  
1001 portion of the multicounty assessing and collecting levy which is above the amount to which  
1002 that county is entitled to under Section 59-2-1603.

1003 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later  
1004 than the tenth day of the month following the end of the quarter in which the revenue is  
1005 collected.

1006 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day  
1007 of the month following the end of the quarter in which the revenue is collected, the county  
1008 shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

1009 (iv) Each contributing county that transmits to the state treasurer a portion of the

1010 multicounty assessing and collecting levy in accordance with Subsection (3)(c) shall levy  
1011 sufficient property taxes to fund its county assessing and collecting budgets.

1012 (d) The state treasurer shall deposit in the fund the:

1013 (i) revenue transmitted to the fund by contributing counties;

1014 (ii) interest accrued from that levy; and

1015 (iii) penalties received under Subsection (3)(c)(iii).

1016 (4) (a) A county may levy a county additional property tax in accordance with this  
1017 Subsection (4).

1018 (b) A receiving county may not receive funds from the Property Tax Valuation Agency  
1019 Fund unless the receiving county levies a county additional property tax of at least .0003 per  
1020 dollar of taxable value of taxable property as reported by each county.

1021 (c) The county additional property tax described in Subsection (4)(a) shall be levied by  
1022 the county and stated on the tax notice as a county assessing and collecting levy.

1023 (d) The purpose of the county additional property tax established in this Subsection  
1024 (4) is to promote the:

1025 (i) accurate valuation of property;

1026 (ii) establishment and maintenance of uniform assessment levels within and among  
1027 counties; and

1028 (iii) efficient administration of the property tax system, including the costs of  
1029 assessment, collection, and distribution of property taxes.

1030 (e) A county additional property tax levy established in Subsection (4)(a) is:

1031 (i) exempt from the provisions of Sections 17C-1-403 and 17C-1-404;

1032 (ii) in addition to and exempt from the maximum levies allowable under Section  
1033 59-2-908; and

1034 (iii) beginning on January 1, 2009:

1035 (A) for a county that was designated as a receiving county by the state auditor during  
1036 the prior calendar year, subject to the notice and public hearing [~~requirements~~] provisions of  
1037 [~~Sections 59-2-918 and~~] Section 59-2-919 only if the county additional property tax levied by

1038 that county levy is raised to a rate in excess of .0003; and

1039 (B) except as provided in Subsection (4)(f), for a county that was designated as a  
1040 contributing county by the state auditor during the prior calendar year, subject to the notice  
1041 and public hearing [requirements] provisions of [~~Sections 59-2-918 and~~] Section 59-2-919.

1042 (f) A county additional property tax levy in a county that was not a receiving county  
1043 during the prior year shall be subject to the notice and public hearing [requirements]  
1044 provisions described in Subsection (4)(e)(iii)(A) if the county would have been designated as a  
1045 receiving county during the prior calendar year if the county had levied a county additional  
1046 property tax of at least .0003 per dollar of taxable value.

1047 (5) Subject to Subsection (6), for calendar years beginning on or after January 1, 2007,  
1048 the amount of the multicounty assessing and collecting levy described in this section shall be  
1049 reduced by an amount equal to the difference between:

1050 (a) the amount of revenue budgeted:

1051 (i) by each receiving county for that calendar year; and

1052 (ii) for the county additional property tax levy described in Subsection (4)(a); and

1053 (b) the amount of revenue budgeted:

1054 (i) by each receiving county for the calendar year immediately preceding the calendar  
1055 year described in Subsection (7)(a); and

1056 (ii) for the county additional property tax levy described in Subsection (4)(a).

1057 (6) The amounts described in the calculations required by Subsection (5) are exclusive  
1058 of new growth.

1059 Section 18. Section **59-2-1604** is amended to read:

1060 **59-2-1604. Additional levies by counties.**

1061 (1) (a) A county may levy an additional tax to fund state mandated actions to meet  
1062 legislative mandates or judicial or administrative orders which relate to promoting the accurate  
1063 valuation of property, the establishment and maintenance of uniform assessment levels within  
1064 and among counties, and the administration of the property tax system.

1065 (b) An additional rate levied under Subsection (1)(a):

- 1066 (i) shall be stated on the tax notice;
  - 1067 (ii) may be included on the tax notice with the county levies authorized under Section
  - 1068 59-2-1602 as part of the countywide aggregate tax rate;
  - 1069 (iii) may not be included in determining the maximum allowable levy for the county or
  - 1070 other taxing entities; and
  - 1071 (iv) is subject to the notice requirements of [~~Sections 59-2-918 and~~] Section 59-2-919.
- (2) (a) A county may levy an additional tax for reappraisal programs that:
- 1073 (i) are formally adopted by the county legislative body; and
  - 1074 (ii) conform to tax commission rules.
- (b) An additional rate levied under Subsection (2)(a):
- 1075 (i) shall be stated on the tax notice;
  - 1076 (ii) may be included on the tax notice with the county levies authorized under Section
  - 1077 59-2-1602 as part of the countywide aggregate tax rate;
  - 1078 (iii) may not be included in determining the maximum allowable levy for the county or
  - 1079 other taxing entities; and
  - 1080 (iv) is subject to the notice requirements of [~~Sections 59-2-918 and~~] Section 59-2-919.

1081 **Section 19. Repealer.**

1082 This bill repeals:

1083 **Section 59-2-918, Advertisement of proposed tax increase -- Notice -- Contents.**

1084 **Section 20. Revisor instructions.**

1085 It is the intent of the Legislature that, in preparing the Utah Code database for  
1086 publication, the Office of Legislative Research and General Counsel shall replace the reference  
1087 in Subsection 59-2-919(11) from "this bill" to the bill's designated chapter and section number  
1088 in the Laws of Utah.

1089 **Section 21. Coordinating S.B. 65 with H.B. 67 and S.B. 208 -- Substantive and**  
1090 **technical amendments.**

1091 If this S.B. 65, H.B. 67, Public Hearings on Property Tax Increases, and S.B. 208, Utah  
1092 Public Notice Website, all pass, it is the intent of the Legislature that the Office of Legislative  
1093 Research and General Counsel shall coordinate the amendments to the Utah Code database

1094 Research and General Counsel prepare the Utah Code database for publication by:  
1095 (1) modifying Subsections 59-2-919(6) and (7) as amended in this bill in the version  
1096 of the Utah Code database that takes effect on January 1, 2010 as follows:  
1097 "(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this  
1098 section shall be published:  
1099 (i) in a newspaper or combination of newspapers of general circulation in the taxing  
1100 entity until January 1, 2011; and  
1101 (ii) beginning on January 1, 2011, on the Utah Public Notice Website as described in  
1102 Section 63F-1-701.  
1103 (b) The advertisement described in [~~this section~~] Subsection (6)(a)(i) shall:  
1104 (i) be no less than 1/4 page in size;  
1105 (ii) use type no smaller than 18 point; and  
1106 (iii) be surrounded by a 1/4-inch border.  
1107 (c) The advertisement described in [~~this section~~] Subsection (6)(a)(i) may not be  
1108 placed in that portion of the newspaper where legal notices and classified advertisements  
1109 appear.  
1110 (d) It is the intent of the Legislature that:  
1111 (i) whenever possible, the advertisement described in [~~this section~~] Subsection  
1112 (6)(a)(i) appear in a newspaper that is published at least one day per week; and  
1113 (ii) the newspaper or combination of newspapers selected:  
1114 (A) be of general interest and readership in the taxing entity; and  
1115 (B) not be of limited subject matter.  
1116 (e) (i) The advertisement [~~described in this section shall~~]:  
1117 [~~(i)~~] (A) described in Subsection (6)(a)(i) shall:  
1118 (I) except as provided in Subsection (6)(e)(ii), be run once each week for the two  
1119 weeks [~~preceding the adoption of the final~~]:  
1120 (Aa) before a taxing entity conducts a public hearing at which the taxing entity's  
1121 annual budget is discussed; and



1122 (Bb) if a calendar year taxing entity provides the notice described in Subsection  
1123 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1124 year taxing entity's certified tax rate; and

1125 [(ii)] (II) state that the taxing entity will meet on a certain day, time, and place fixed in  
1126 the advertisement, which shall be not less than seven days after the day the first advertisement  
1127 is published, for the purpose of hearing comments regarding any proposed increase and to  
1128 explain the reasons for the proposed increase[-]; or

1129 (B) described in Subsection (6)(a)(ii) shall:

1130 (I) be published two weeks:

1131 (Aa) before a taxing entity conducts a public hearing at which the taxing entity's  
1132 annual budget is discussed; and

1133 (Bb) if a calendar year taxing entity provides the notice described in Subsection  
1134 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1135 year taxing entity's certified tax rate; and

1136 (II) state that the taxing entity will meet on a certain day, time, and place fixed in the  
1137 advertisement, which shall be not less than seven days after the day the first advertisement is  
1138 published, for the purpose of hearing comments regarding any proposed increase and to  
1139 explain the reasons for the proposed increase.

1140 (ii) If a taxing entity's public hearing information is published by the county auditor in  
1141 accordance with Section 59-2-919.2, the taxing entity is not subject to the requirement to run  
1142 the advertisement twice, as required by Subsection (6)(e)(i)(A), but shall run the advertisement  
1143 once during the week:

1144 (A) before the taxing entity conducts a public hearing at which the taxing entity's  
1145 annual budget is discussed; and

1146 (B) if a calendar year taxing entity provides the notice described in Subsection  
1147 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1148 year taxing entity's certified tax rate.

1149 [(f) The meeting on the proposed increase may coincide with the hearing on the

1150 ~~proposed budget of the taxing entity.]~~

1151 (f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an  
1152 advertisement shall be substantially as follows:

1153 "NOTICE OF PROPOSED TAX INCREASE

1154 (NAME OF TAXING ENTITY)

1155 The (name of the taxing entity) is proposing to increase its property tax revenue.

1156 ● The (name of the taxing entity) tax on a (insert the average value of a residence  
1157 in the taxing entity rounded to the nearest thousand dollars) residence would  
1158 increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1159 ● The (name of the taxing entity) tax on a (insert the value of a business having  
1160 the same value as the average value of a residence in the taxing entity) business  
1161 would increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1162 ● If the proposed budget is approved, (name of the taxing entity) would increase  
1163 its property tax budgeted revenue by \_\_\_\_\_% above last year's property tax  
1164 budgeted revenue excluding new growth.

1165 All concerned citizens are invited to a public hearing on the tax increase.

1166 PUBLIC HEARING

1167 Date/Time: (date) (time)

1168 Location: (name of meeting place and address of meeting place)

1169 To obtain more information regarding the tax increase, citizens may contact the (name  
1170 of the taxing entity) at (phone number of taxing entity)."

1171 ~~[(3) The]~~ (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the  
1172 notice] an advertisement shall be substantially as follows:

1173 "NOTICE OF PROPOSED TAX INCREASE

1174 (NAME OF TAXING ENTITY)

1175 The (name of the taxing entity) is proposing to increase its property tax revenue.

1176 ~~●~~ If the proposed budget is approved, this would be an increase of \_\_\_\_\_% above  
1177 the (name of the taxing entity) property tax budgeted revenue for the prior

1178 year.]

1179 • The (name of the taxing entity) tax on a (insert the average value of a residence  
1180 in the taxing entity rounded to the nearest thousand dollars) residence would  
1181 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1182 • The (name of the taxing entity) tax on a (insert the value of a business having  
1183 the same value as the average value of a residence in the taxing entity) business  
1184 would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1185 • If the proposed budget is approved, (name of the taxing entity) would increase  
1186 its property tax budgeted revenue by \_\_\_\_\_% above last year's property tax  
1187 budgeted revenue excluding new growth.

1188 (Name of taxing entity) property tax revenue from new growth and other sources will  
1189 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_.

1190 All concerned citizens are invited to a public hearing on the tax increase.

1191 PUBLIC HEARING

1192 Date/Time: (date) (time)

1193 Location: (name of meeting place and address of meeting place)

1194 To obtain more information regarding the tax increase, citizens may contact the (name  
1195 of the taxing entity) at (phone number of taxing entity).

1196 [(4)] (7) The commission:

1197 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative  
1198 Rulemaking Act, governing the joint use of one advertisement [~~under this section or Section~~  
1199 ~~59-2-918~~] described in Subsection (6) by two or more taxing entities; and

1200 (b) may[~~, upon petition by any taxing entity,~~] authorize [~~either~~]:

1201 (i) until January 1, 2011, the use of a weekly [newspapers] newspaper:

1202 (A) in [~~counties~~] a county having both daily and weekly newspapers [~~where~~] if the  
1203 weekly newspaper would provide equal or greater notice to the taxpayer; and

1204 (B) if the county petitions the commission for the use of the weekly newspaper; or

1205 (ii) the use by a taxing entity except for a calendar year taxing entity that provides the

1206 notice described in Subsection (3)(a)(i)(B)(II) of a commission[=]approved direct notice to  
1207 each taxpayer if [~~the~~]:

1208 (A) the cost of the advertisement would cause undue hardship; [~~and~~]

1209 (B) the direct notice is different and separate from that provided for in Section  
1210 59-2-919.1[-]; and

1211 (C) the taxing entity petitions the commission for the use of a commission approved  
1212 direct notice."; and

1213 (2) modifying Section 59-2-919.2 enacted in H.B. 67 in the version of the Utah Code  
1214 database that takes effect on January 1, 2010 as follows:

1215 (a) in Subsection 59-2-919.2(1)(a), replace the references to "Subsection 59-2-919(7)"  
1216 with "Subsection 59-2-919(8)(a)(i)";

1217 (b) in Subsection 59-2-919.2(1)(b), replace the reference to "advertisement" with  
1218 "notice";

1219 (c) modify Subsection 59-2-919.2(2)(b)(ii) to read:

1220 "(ii) the date, time, and location of the public hearing described in Subsection  
1221 59-2-919(8)(a)(i)";

1222 (d) modify Subsection 59-2-919.2(4)(a) to read:

1223 "(a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the  
1224 taxing entity; or"; and

1225 (e) modify Subsection 59-2-919.2(6) to read:

1226 "(6) The publication of the list under this section does not remove or change the notice  
1227 requirements of Section 59-2-919 for a taxing entity."

1228 Section 22. **Coordinating S.B. 65 with H.B. 67 -- Substantive and technical**  
1229 **amendments.**

1230 If this S.B. 65 and H.B. 67, Public Hearings on Property Tax Increases, both pass, it is  
1231 the intent of the Legislature that the Office of Legislative Research and General Counsel  
1232 prepare the Utah Code database for publication by:

1233 (1) modifying Subsection 59-2-919(6) as amended in this bill in the version of the

1234 Utah Code database that takes effect on January 1, 2010 as follows:

1235 "(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this  
1236 section shall be published in a newspaper or combination of newspapers of general circulation  
1237 in the taxing entity.

1238 (b) The advertisement described in this section shall:

1239 (i) be no less than 1/4 page in size;

1240 (ii) use type no smaller than 18 point; and

1241 (iii) be surrounded by a 1/4-inch border.

1242 (c) The advertisement described in this section may not be placed in that portion of the  
1243 newspaper where legal notices and classified advertisements appear.

1244 (d) It is the intent of the Legislature that:

1245 (i) whenever possible, the advertisement described in this section appear in a  
1246 newspaper that is published at least one day per week; and

1247 (ii) the newspaper or combination of newspapers selected:

1248 (A) be of general interest and readership in the taxing entity; and

1249 (B) not be of limited subject matter.

1250 (e) (i) The advertisement described in this section shall:

1251 ~~(i)~~ (A) except as provided in Subsection (6)(e)(ii), be run once each week for the two  
1252 weeks [preceding the adoption of the final];

1253 (I) before a taxing entity conducts a public hearing at which the taxing entity's annual  
1254 budget is discussed; and

1255 (II) if a calendar year taxing entity provides the notice described in Subsection  
1256 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1257 year taxing entity's certified tax rate; and

1258 ~~(i)~~ (B) state that the taxing entity will meet on a certain day, time, and place fixed in  
1259 the advertisement, which shall be not less than seven days after the day the first advertisement  
1260 is published, for the purpose of hearing comments regarding any proposed increase and to  
1261 explain the reasons for the proposed increase.

1262 (ii) If a taxing entity's public hearing information is published by the county auditor in  
1263 accordance with Section 59-2-919.2, the taxing entity is not subject to the requirement to run  
1264 the advertisement twice, as required by Subsection (6)(e)(i)(A), but shall run the advertisement  
1265 once during the week:

1266 (A) before the taxing entity conducts a public hearing at which the taxing entity's  
1267 annual budget is discussed; and

1268 (B) if a calendar year taxing entity provides the notice described in Subsection  
1269 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1270 year taxing entity's certified tax rate.

1271 ~~[(f) The meeting on the proposed increase may coincide with the hearing on the~~  
1272 ~~proposed budget of the taxing entity.]~~

1273 (f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an  
1274 advertisement shall be substantially as follows:

1275 "NOTICE OF PROPOSED TAX INCREASE

1276 (NAME OF TAXING ENTITY)

1277 The (name of the taxing entity) is proposing to increase its property tax revenue.

1278 ● The (name of the taxing entity) tax on a (insert the average value of a residence  
1279 in the taxing entity rounded to the nearest thousand dollars) residence would  
1280 increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1281 ● The (name of the taxing entity) tax on a (insert the value of a business having  
1282 the same value as the average value of a residence in the taxing entity) business  
1283 would increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1284 ● If the proposed budget is approved, (name of the taxing entity) would increase  
1285 its property tax budgeted revenue by \_\_\_\_\_ % above last year's property tax  
1286 budgeted revenue excluding new growth.

1287 All concerned citizens are invited to a public hearing on the tax increase.

1288 PUBLIC HEARING

1289 Date/Time: (date) (time)

1290 Location: (name of meeting place and address of meeting place)

1291 To obtain more information regarding the tax increase, citizens may contact the (name  
1292 of the taxing entity) at (phone number of taxing entity)."

1293 [~~(3) The~~] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the  
1294 notice] 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.

1298 [~~• If the proposed budget is approved, this would be an increase of \_\_\_\_\_% above~~  
1299 ~~the (name of the taxing entity) property tax budgeted revenue for the prior~~  
1300 ~~year.]~~

1301 • The (name of the taxing entity) tax on a (insert the average value of a residence  
1302 in the taxing entity rounded to the nearest thousand dollars) residence would  
1303 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1304 • The (name of the taxing entity) tax on a (insert the value of a business having  
1305 the same value as the average value of a residence in the taxing entity) business  
1306 would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1307 • If the proposed budget is approved, (name of the taxing entity) would increase  
1308 its property tax budgeted revenue by \_\_\_\_\_% above last year's property tax  
1309 budgeted revenue excluding new growth.

1310 (Name of taxing entity) property tax revenue from new growth and other sources will  
1311 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_.

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)

1316 To obtain more information regarding the tax increase, citizens may contact the (name  
1317 of the taxing entity) at (phone number of taxing entity)."; and

1318 (2) modifying Section 59-2-919.2 enacted in H.B. 67 in the version of the Utah Code  
1319 database that takes effect on January 1, 2010 as follows:

1320 (a) in Subsection 59-2-919.2(1)(a), replace the references to "Subsection 59-2-919(7)"  
1321 with "Subsection 59-2-919(8)(a)(i)";

1322 (b) in Subsection 59-2-919.2(1)(b), replace the reference to "advertisement" with  
1323 "notice";

1324 (c) modify Subsection 59-2-919.2(2)(b)(ii) to read:

1325 "(ii) the date, time, and location of the public hearing described in Subsection  
1326 59-2-919(8)(a)(i)";

1327 (d) modify Subsection 59-2-919.2(4)(a) to read:

1328 "(a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the  
1329 taxing entity; or"; and

1330 (e) modify Subsection 59-2-919.2(6) to read:

1331 "(6) The publication of the list under this section does not remove or change the notice  
1332 requirements of Section 59-2-919 for a taxing entity.".

1333 **Section 23. Coordinating S.B. 65 with S.B. 208 -- Substantive and technical**  
1334 **amendments.**

1335 If this S.B. 65 and S.B. 208, Utah Public Notice Website Amendments, both pass, it is  
1336 the intent of the Legislature that the Office of Legislative Research and General Counsel  
1337 prepare the Utah Code database for publication by modifying Subsections 59-2-919(6) and (7)  
1338 as amended in this bill in the version of the Utah Code database that takes effect on May 12,  
1339 2009 as follows:

1340 "(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this  
1341 section shall be published:

1342 (i) in a newspaper or combination of newspapers of general circulation in the taxing  
1343 entity until January 1, 2011; and

1344 (ii) beginning on January 1, 2011, on the Utah Public Notice Website as described in  
1345 Section 63F-1-701.



- 1346 (b) The advertisement described in ~~[this section]~~ Subsection (6)(a)(i) shall:
- 1347 (i) be no less than 1/4 page in size;
- 1348 (ii) use type no smaller than 18 point; and
- 1349 (iii) be surrounded by a 1/4-inch border.
- 1350 (c) The advertisement described in ~~[this section]~~ Subsection (6)(a)(i) may not be
- 1351 placed in that portion of the newspaper where legal notices and classified advertisements
- 1352 appear.
- 1353 (d) It is the intent of the Legislature that:
- 1354 (i) whenever possible, the advertisement described in ~~[this section]~~ Subsection
- 1355 (6)(a)(i) appear in a newspaper that is published at least one day per week; and
- 1356 (ii) the newspaper or combination of newspapers selected:
- 1357 (A) be of general interest and readership in the taxing entity; and
- 1358 (B) not be of limited subject matter.
- 1359 (e) The advertisement ~~[described in this section shall]~~:
- 1360 (i) described in Subsection (6)(a)(i) shall:
- 1361 (A) be run once each week for the two weeks [preceding the adoption of the final]:
- 1362 (I) before a taxing entity conducts a public hearing at which the taxing entity's annual
- 1363 budget is discussed; and
- 1364 (II) if a calendar year taxing entity provides the notice described in Subsection
- 1365 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar
- 1366 year taxing entity's certified tax rate; and
- 1367 ~~[(ii)]~~ (B) state that the taxing entity will meet on a certain day, time, and place fixed in
- 1368 the advertisement, which shall be not less than seven days after the day the first advertisement
- 1369 is published, for the purpose of hearing comments regarding any proposed increase and to
- 1370 explain the reasons for the proposed increase[-]; or
- 1371 (ii) described in Subsection (6)(a)(ii) shall:
- 1372 (A) be published two weeks:
- 1373 (I) before a taxing entity conducts a public hearing at which the taxing entity's annual

1374 budget is discussed; and

1375 (II) if a calendar year taxing entity provides the notice described in Subsection  
1376 (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar  
1377 year taxing entity's certified tax rate; and

1378 (B) state that the taxing entity will meet on a certain day, time, and place fixed in the  
1379 advertisement, which shall be not less than seven days after the day the first advertisement is  
1380 published, for the purpose of hearing comments regarding any proposed increase and to  
1381 explain the reasons for the proposed increase.

1382 ~~[(f) The meeting on the proposed increase may coincide with the hearing on the~~  
1383 ~~proposed budget of the taxing entity.]~~

1384 (f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an  
1385 advertisement shall be substantially as follows:

1386 "NOTICE OF PROPOSED TAX INCREASE

1387 (NAME OF TAXING ENTITY)

1388 The (name of the taxing entity) is proposing to increase its property tax revenue.

1389 ● If the proposed budget is approved, this would be an increase of \_\_\_\_\_ % above  
1390 the (name of the taxing entity) property tax budgeted revenue for the prior year.

1391 ● The (name of the taxing entity) tax on a (insert the average value of a residence  
1392 in the taxing entity rounded to the nearest thousand dollars) residence would  
1393 increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1394 ● The (name of the taxing entity) tax on a (insert the value of a business having  
1395 the same value as the average value of a residence in the taxing entity) business  
1396 would increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is \$ \_\_\_\_\_ per year.

1397 All concerned citizens are invited to a public hearing on the tax increase.

1398 PUBLIC HEARING

1399 Date/Time: (date) (time)

1400 Location: (name of meeting place and address of meeting place)

1401 To obtain more information regarding the tax increase, citizens may contact the (name

1402 of the taxing entity) at (phone number of taxing entity)."

1403 [~~(3) The~~] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the  
1404 notice] an advertisement shall be substantially as follows:

1405 "NOTICE OF PROPOSED TAX INCREASE

1406 (NAME OF TAXING ENTITY)

1407 The (name of the taxing entity) is proposing to increase its property tax revenue.

1408 • If the proposed budget is approved, this would be an increase of \_\_\_\_\_% above  
1409 the (name of the taxing entity) property tax budgeted revenue for the prior year.

1410 • The (name of the taxing entity) tax on a (insert the average value of a residence  
1411 in the taxing entity rounded to the nearest thousand dollars) residence would  
1412 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1413 • The (name of the taxing entity) tax on a (insert the value of a business having  
1414 the same value as the average value of a residence in the taxing entity) business  
1415 would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_, which is \$\_\_\_\_\_ per year.

1416 (Name of taxing entity) property tax revenue from new growth and other sources will  
1417 increase from \$\_\_\_\_\_ to \$\_\_\_\_\_.

1418 All concerned citizens are invited to a public hearing on the tax increase.

1419 PUBLIC HEARING

1420 Date/Time: (date) (time)

1421 Location: (name of meeting place and address of meeting place)

1422 To obtain more information regarding the tax increase, citizens may contact the (name  
1423 of the taxing entity) at (phone number of taxing entity)."

1424 [~~(4)~~] (7) The commission:

1425 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative  
1426 Rulemaking Act, governing the joint use of one advertisement [~~under this section or Section~~  
1427 ~~59-2-918~~] described in Subsection (6) by two or more taxing entities; and

1428 (b) may[~~, upon petition by any taxing entity,~~] authorize [~~either~~]:

1429 (i) until January 1, 2011, the use of a weekly [~~newspapers~~] newspaper:

1430           (A) in [~~counties~~] a county having both daily and weekly newspapers [~~where~~] if the  
1431 weekly newspaper would provide equal or greater notice to the taxpayer; and  
1432           (B) if the county petitions the commission for the use of the weekly newspaper; or  
1433           (ii) the use by a taxing entity except for a calendar year taxing entity that provides the  
1434 notice described in Subsection (3)(a)(i)(B)(II) of a commission[=]approved direct notice to  
1435 each taxpayer if [~~the~~]:  
1436           (A) the cost of the advertisement would cause undue hardship; [~~and~~  
1437           (B) the direct notice is different and separate from that provided for in Section  
1438 59-2-919.1[-]; and  
1439           (C) the taxing entity petitions the commission for the use of a commission approved  
1440 direct notice."

1441           Section 24. **Coordinating S.B. 65 with H.B. 23 -- Substantive and technical**  
1442 **amendments.**

1443           If this S.B. 65 and H.B. 23, Certified Tax Rate Amendments, both pass, it is the intent  
1444 of the Legislature that the Office of Legislative Research and General Counsel prepare the  
1445 Utah Code database for publication by replacing the reference to "public notice and hearing  
1446 requirements of Sections 59-2-918 and 59-2-919" in Subsection 59-2-924(3)(c)(viii)(B) as  
1447 amended in H.B. 23 with "notice and public hearing provisions of Section 59-2-919".