

**REQUIREMENTS APPLICABLE TO PROPERTY TAX OR  
FEE INCREASES**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel W. Thatcher**

House Sponsor: \_\_\_\_\_

**LONG TITLE**

**General Description:**

This bill modifies provisions relating to notices and hearings required in connection with property tax increases and certain fee increases.

**Highlighted Provisions:**

This bill:

- ▶ modifies the notice and hearing requirements applicable to proposed property tax increases;
- ▶ eliminates the requirement for all taxing entities to provide newspaper notices of hearings on proposed property tax increases and requires instead mailed notices;
- and
- ▶ eliminates the requirement for local districts to provide newspaper notices of proposed fee increases and requires instead mailed notices.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17B-1-643**, as last amended by Laws of Utah 2009, First Special Session, Chapter 5



28 **59-2-919**, as last amended by Laws of Utah 2010, Chapter 90



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

31 Section 1. Section **17B-1-643** is amended to read:

32 **17B-1-643. Imposing or increasing a fee for service provided by local district.**

33 (1) (a) Before imposing a new fee or increasing an existing fee for a service provided  
34 by a local district, each local district board of trustees shall first hold a public hearing at which  
35 any interested person may speak for or against the proposal to impose a fee or to increase an  
36 existing fee.

37 (b) Each public hearing under Subsection (1)(a) shall be held in the evening beginning  
38 no earlier than 6 p.m.

39 (c) A public hearing required under this Subsection (1) may be combined with a public  
40 hearing on a tentative budget required under Section 17B-1-610.

41 (d) Except to the extent that this section imposes more stringent notice requirements,  
42 the local district board shall comply with Title 52, Chapter 4, Open and Public Meetings Act,  
43 in holding the public hearing under Subsection (1)(a).

44 [~~(2) (a) Each local district board shall give notice of a hearing under Subsection (1) as  
45 provided in Subsection (2)(b)(i) or (ii).]~~

46 [~~(b) (i) (A) The notice required under Subsection (2)(a) shall be published:]~~

47 [~~(f) in a newspaper or combination of newspapers of general circulation in the local  
48 district, if there is a newspaper or combination of newspapers of general circulation in the local  
49 district; or]~~

50 [~~(H) if there is no newspaper or combination of newspapers of general circulation in  
51 the local district, the local district board shall post at least one notice per 1,000 population  
52 within the local district, at places within the local district that are most likely to provide actual  
53 notice to residents within the local district.]~~

54 [~~(B) The notice described in Subsection (2)(b)(i)(A)(f):]~~

55 [~~(f) shall be no less than 1/4 page in size and the type used shall be no smaller than 18  
56 point, and surrounded by a 1/4-inch border;]~~

57 [~~(H) may not be placed in that portion of the newspaper where legal notices and  
58 classified advertisements appear;]~~

59 ~~[(III) whenever possible, shall appear in a newspaper that is published at least one day~~  
 60 ~~per week;]~~

61 ~~[(IV) shall be in a newspaper or combination of newspapers of general interest and~~  
 62 ~~readership in the local district, and not of limited subject matter; and]~~

63 ~~[(V) shall be run once each week for the two weeks preceding the hearing.]~~

64 ~~[(ii) The notice described in Subsection (2)(b)(i)(A) shall state]~~

65 (2) (a) Each local district board shall:

66 (i) give notice of a hearing held in accordance with Subsection (1);

67 (ii) state in the notice described in Subsection (2)(a)(i) that the local district board  
 68 intends to impose or increase a fee for a service provided by the local district and will hold a  
 69 public hearing on a certain day, time, and place fixed in the notice~~[, which shall be not less than~~  
 70 ~~seven days after the day the first notice is published;]~~ for the purpose of hearing comments  
 71 regarding the proposed imposition or increase of a fee and to explain the reasons for the  
 72 proposed imposition or increase[-]; and

73 ~~[(c) (i) In lieu of providing notice under Subsection (2)(b), the local district board of~~  
 74 ~~trustees may]~~

75 (iii) give the notice required under Subsection (2)(a)(i) by mailing, in accordance with  
 76 Subsection (2)(c), the notice to those within the district who:

77 (A) will be charged the fee for a district service, if the fee is being imposed for the first  
 78 time; or

79 (B) are being charged a fee, if the fee is proposed to be increased.

80 ~~[(ii) (b) Each notice under Subsection (2)[(c)](a)(i) shall [comply with Subsection~~  
 81 ~~(2)(b)(ii).:]~~

82 ~~[(iii) A notice under Subsection (2)(c)(i)]~~

83 (i) be printed in 14 point red font;

84 (ii) begin with the following title printed in boldface capital letters: "NOTICE:  
 85 PROPOSED FEE INCREASE"; and

86 (iii) be mailed in an envelope that displays on its exterior the following in boldface  
 87 capital letters in at least 14 point red font: "NOTICE OF PROPOSED FEE INCREASE  
 88 INSIDE".

89 (c) A notice mailed in accordance with Subsection (2)(a)(iii):

90 (i) shall be mailed at least seven days before but no sooner than 14 days before the day  
91 on which the hearing described in Subsection (1)(a) is held; and

92 (ii) may accompany;

93 (A) a district bill for an existing fee[-];

94 (B) another mailing sent by the district;

95 (C) a mailing sent by another government entity; or

96 (D) any other mailing that is reasonably calculated to provide actual notice to district  
97 residents.

98 ~~[(d) If the hearing required under this section is combined with the public hearing~~  
99 ~~required under Section 17B-1-610, the notice requirement under this Subsection (2) is satisfied~~  
100 ~~if a notice that meets the requirements of Subsection (2)(b)(ii) is combined with the notice~~  
101 ~~required under Section 17B-1-609.]~~

102 ~~[(e)]~~ (d) Proof that notice was given as provided in Subsection ~~[(2)(b) or (c)]~~ (2)(a) is  
103 prima facie evidence that notice was properly given.

104 ~~[(f)]~~ (e) If no challenge is made to the notice given of a hearing required by Subsection  
105 (1) within 30 days after the date of the hearing, the notice is considered adequate and proper.

106 (3) After holding a public hearing under Subsection (1), a local district board may:

107 (a) impose the new fee or increase the existing fee as proposed;

108 (b) adjust the amount of the proposed new fee or the increase of the existing fee and  
109 then impose the new fee or increase the existing fee as adjusted; or

110 (c) decline to impose the new fee or increase the existing fee.

111 (4) This section applies to each new fee imposed and each increase of an existing fee  
112 that occurs on or after July 1, 1998.

113 (5) (a) This section does not apply to an impact fee.

114 (b) The imposition or increase of an impact fee is governed by Title 11, Chapter 36,  
115 Impact Fees Act.

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

117 **59-2-919. Notice, public hearing, and resolution requirements for certain tax**  
118 **increases -- Exceptions -- Applicability of provisions.**

119 (1) As used in this section:

120 (a) "Ad valorem tax revenue" means ad valorem property tax revenue not including

121 revenue from new growth as defined in Section 59-2-924.

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

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

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

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

129 (i) notice requirements of this section; and

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

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

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

135 ~~[(i) (A) provides notice by meeting the advertisement requirements of Subsections (6)  
136 and (7) before the calendar year taxing entity conducts the public hearing at which the calendar  
137 year taxing entity's annual budget is adopted; and]~~

138 ~~[(B) before the calendar year taxing entity levies a tax rate that exceeds the calendar  
139 year taxing entity's certified tax rate;]~~

140 ~~[(F) provides notice by meeting the advertisement requirements of Subsections (6) and  
141 (7); or]~~

142 ~~[(H) provides a notice by mail;]~~

143 ~~[(Aa) on or no earlier than 14 days before the date the treasurer furnishes the notice  
144 required by Section 59-2-1317 for the calendar year immediately preceding the calendar year  
145 for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year  
146 taxing entity's certified tax rate;]~~

147 ~~[(Bb) before the calendar year taxing entity conducts the public meeting at which the  
148 calendar year taxing entity's annual budget is adopted; and]~~

149 ~~[(Cc) as provided in Subsection (3)(b); and]~~

150 (i) (A) mails a notice as provided in Subsection (3)(b) before the calendar year taxing  
151 entity conducts the public hearing under Subsection (3)(a)(ii)(A) at which the entity's annual

152 budget is discussed; and

153 (B) mails a notice as provided in Subsection (3)(b) before the calendar year taxing  
154 entity conducts the public hearing under Subsection (3)(a)(ii)(B) that precedes the calendar year  
155 taxing entity's adoption of a tax rate that exceeds the entity's certified tax rate; and

156 (ii) [~~conducts a public hearing~~] in accordance with Subsections (8) and (9):

157 (A) [~~on or~~] conducts a public hearing before the calendar year taxing entity conducts  
158 the public meeting at which the calendar year taxing entity's annual budget is adopted; and

159 (B) [~~if the calendar year taxing entity provides the notice described in Subsection~~  
160 ~~(3)(a)(i)(B)(F);~~] conducts a public hearing before the calendar year taxing entity levies a tax rate  
161 that exceeds the calendar year taxing entity's certified tax rate.

162 (b) [~~For a calendar year taxing entity that provides the notice described~~] The notices  
163 required in Subsection (3)(a)(i)(B)(H), the notice]:

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

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

166 (B) listed on the assessment roll;

167 (ii) shall be printed on a form:

168 (A) developed by the commission; and

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

170 (I) a notice described in Subsection (3)(a)(i)(~~B~~)(~~H~~) provided by one or more other  
171 calendar year taxing entities; or

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

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

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

177 (B) the tax on the property for the calendar year immediately preceding the calendar  
178 year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar  
179 year taxing entity's certified tax rate; and

180 (C) the estimated tax on the property:

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

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

186 (iv) shall contain the following statement:

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

192 (v) shall state the date, time, and place of the public hearing that will be held to  
193 discuss, as applicable:

194 (A) the calendar year taxing entity's annual budget; ~~and~~ or

195 (B) the calendar year taxing entity's proposed certified tax rate increase;

196 (vi) shall include the advertisement described:

197 (A) in Subsection (6)(b)(i), for a notice under Subsection (3)(a)(i)(A); or

198 (B) in Subsection (6)(b)(ii), for a notice under Subsection (3)(a)(i)(B); and

199 ~~(vi)~~ (vii) may contain other property tax information approved by the commission.

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

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

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

207 (5) (a) A taxing entity is not required to meet the notice or public hearing requirements  
208 of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with  
209 the requirements of this section.

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

212 (A) the taxing entity is a party to an interlocal agreement under Title 11, Chapter 13,  
213 Interlocal Cooperation Act, that creates an interlocal entity to provide fire protection,

214 emergency, and emergency medical services;

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

217 (C) the purpose of the tax rate increase is to pay for fire protection, emergency, and  
218 emergency medical services provided by the interlocal entity; and

219 (D) at least 30 days before the taxing entity's annual budget hearing, the taxing entity:

220 (I) adopts a resolution certifying that:

221 (Aa) the taxing entity will dedicate all revenue from the tax rate increase exclusively to  
222 pay for fire protection, emergency, and emergency medical services provided by the interlocal  
223 entity; and

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

230 (II) sends a copy of the resolution to the commission.

231 (ii) The exception under Subsection (5)(b)(i) from the notice and public hearing  
232 requirements of Subsection (3) or (4) does not apply to an increase in a taxing entity's tax rate  
233 that occurs after December 31, 2010, even if the tax rate increase is approved by the taxing  
234 entity's voters before that date.

235 (c) A taxing entity is not required to meet the notice requirements of Subsection (3) or  
236 (4) if:

237 (i) Section 53A-17a-133 allows the taxing entity to levy a tax rate that exceeds that  
238 certified tax rate without having to comply with the notice provisions of this section; or

239 (ii) the taxing entity:

240 (A) budgeted less than \$20,000 in ad valorem tax revenues for the previous fiscal year;  
241 and

242 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax  
243 revenues.

244 (6) (a) [~~Subject to Subsections (6)(d) and (7)(b), the~~] The advertisement described in



245 this section shall be published:

246 ~~[(i) subject to Section 45-1-101, in a newspaper or combination of newspapers of~~  
247 ~~general circulation in the taxing entity;]~~

248 ~~[(ii) (i) electronically in accordance with Section 45-1-101; and~~

249 ~~[(iii) (ii) on the Utah Public Notice Website created in Section 63F-1-701.~~

250 ~~[(b) The advertisement described in Subsection (6)(a)(i) shall:]~~

251 ~~[(i) be no less than 1/4 page in size;]~~

252 ~~[(ii) use type no smaller than 18 point; and]~~

253 ~~[(iii) be surrounded by a 1/4-inch border.]~~

254 ~~[(c) The advertisement described in Subsection (6)(a)(i) may not be placed in that~~  
255 ~~portion of the newspaper where legal notices and classified advertisements appear.]~~

256 ~~[(d) It is the intent of the Legislature that:]~~

257 ~~[(i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a~~  
258 ~~newspaper that is published at least one day per week; and]~~

259 ~~[(ii) the newspaper or combination of newspapers selected:]~~

260 ~~[(A) be of general interest and readership in the taxing entity; and]~~

261 ~~[(B) not be of limited subject matter.]~~

262 ~~[(e) (i) The advertisement:]~~

263 ~~[(A) described in Subsection (6)(a)(i) shall:]~~

264 ~~[(f) except as provided in Subsection (6)(e)(ii), be run once each week for the two~~  
265 ~~weeks:]~~

266 ~~[(Aa) before a taxing entity conducts a public hearing at which the taxing entity's~~  
267 ~~annual budget is discussed; and]~~

268 ~~[(Bb) if a calendar year taxing entity provides the notice described in Subsection~~  
269 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~  
270 ~~year taxing entity's certified tax rate; and]~~

271 ~~[(H) state that the taxing entity will meet on a certain day, time, and place fixed in the~~  
272 ~~advertisement, which shall be not less than seven days after the day the first advertisement is~~  
273 ~~published, for the purpose of hearing comments regarding any proposed increase and to explain~~  
274 ~~the reasons for the proposed increase; or]~~

275 ~~[(B) described in Subsection (6)(a)(ii) shall:]~~

276 ~~[(f) be published two weeks:]~~

277 ~~[(Aa) before a taxing entity conducts a public hearing at which the taxing entity's~~  
278 ~~annual budget is discussed; and]~~

279 ~~[(Bb) if a calendar year taxing entity provides the notice described in Subsection~~  
280 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~  
281 ~~year taxing entity's certified tax rate; and]~~

282 ~~[(H) state that the taxing entity will meet on a certain day, time, and place fixed in the~~  
283 ~~advertisement, which shall be not less than seven days after the day the first advertisement is~~  
284 ~~published, for the purpose of hearing comments regarding any proposed increase and to explain~~  
285 ~~the reasons for the proposed increase.]~~

286 ~~[(ii) If a taxing entity's public hearing information is published by the county auditor in~~  
287 ~~accordance with Section 59-2-919.2, the taxing entity is not subject to the requirement to run~~  
288 ~~the advertisement twice, as required by Subsection (6)(c)(i)(A), but shall run the advertisement~~  
289 ~~once during the week.]~~

290 ~~[(A) before the taxing entity conducts a public hearing at which the taxing entity's~~  
291 ~~annual budget is discussed; and]~~

292 ~~[(B) if a calendar year taxing entity provides the notice described in Subsection~~  
293 ~~(3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar~~  
294 ~~year taxing entity's certified tax rate.]~~

295 ~~[(f) (b) (i) [For purposes of Subsection (3)(a)(i)(A) or (4)(a), the] The form and~~  
296 ~~content of an advertisement required under Subsections (3)(b)(vi)(A) and (6)(a) shall be~~  
297 ~~substantially as follows:~~

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

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

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

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

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

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

311 PUBLIC HEARING

312 Date/Time: (date) (time)

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

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

316 (ii) [~~For purposes of Subsection (3)(a)(i)(B)(I), the~~] The form and content of an  
317 advertisement required under Subsections (3)(b)(vi)(B) and (6)(a) shall be substantially as  
318 follows:

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

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

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

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

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

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

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

334 PUBLIC HEARING

335 Date/Time: (date) (time)

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

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

entity)."

339 (7) The commission~~[-(a)]~~ shall adopt rules in accordance with Title 63G, Chapter 3,  
340 Utah Administrative Rulemaking Act~~[-];~~:

341 (a) governing the joint use of one advertisement described in Subsection (6) by two or  
342 more taxing entities; and

343 ~~[(b) subject to Section 45-1-101, may authorize:]~~

344 ~~[(i) the use of a weekly newspaper:]~~

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

347 ~~[(B) if the county petitions the commission for the use of the weekly newspaper; or]~~

348 ~~[(ii) the use by a taxing entity except for a calendar year taxing entity that provides the  
349 notice described in Subsection (3)(a)(i)(B)(II) of a commission approved direct notice to each  
350 taxpayer if:]~~

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

352 ~~[(B) the direct notice is different and separate from that provided for in Section  
353 59-2-919.1; and]~~

354 ~~[(C) the taxing entity petitions the commission for the use of a commission approved  
355 direct notice:]~~

356 (b) allowing the mailing of notices required under Subsection (3)(a)(i) with other  
357 mailings from the taxing entity, or with other mailings from other taxing entities, or with any  
358 other accommodation to reduce the cost or enhance the efficiency of the mailing, as long as the  
359 mailing is reasonably calculated to provide actual notice to taxpayers.

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

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

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

367 (ii) The governing body of a taxing entity conducting a public hearing described in this  
368 section shall provide an interested party desiring to be heard an opportunity to present oral

369 testimony within reasonable time limits.

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

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

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

378 (e) A taxing entity shall hold a public hearing described in this section beginning at or  
379 after 6 p.m.

380 (9) (a) If a taxing entity does not make a final decision on budgeting an increased  
381 amount of ad valorem tax revenue at a public meeting held at the same time as or immediately  
382 following the public hearing described in this section, the taxing entity shall announce at that  
383 public hearing the scheduled time and place of the next public meeting at which the taxing  
384 entity will consider budgeting the increased amount of ad valorem tax revenue.

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

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

394 (10) (a) A taxing entity may adopt a resolution levying a tax rate that exceeds the  
395 taxing entity's certified tax rate if the taxing entity, to the extent required by this section, meets  
396 the:

397 (i) notice requirements of this section; and

398 (ii) public hearing requirements of this section.

399 (b) A public hearing on levying a tax rate that exceeds a taxing entity's certified tax rate

400 may coincide with a public hearing on the taxing entity's proposed annual budget.

401 (11) The amendments to this section in Laws of Utah 2009, Chapter 204, apply to:

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

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

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**Legislative Review Note**

**as of 2-2-11 5:31 PM**

**Office of Legislative Research and General Counsel**