

1 **TAXATION RELATED REFERENDUM AMENDMENTS**

2 2014 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: John L. Valentine**

5 House Sponsor: Keven J. Stratton

7 **LONG TITLE**

8 **General Description:**

9 This bill modifies the Election Code to address a referendum filed on actions taken with
10 regard to property tax rates.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ defines terms;
- 14 ▶ sets different time periods for actions taken with regard to a referendum petition
- 15 relating to property tax rates;
- 16 ▶ addresses absentee ballots;
- 17 ▶ exempts a referendum petition described in this bill from the voter information
- 18 pamphlet requirements;
- 19 ▶ addresses the tax rate if the referendum passes or fails;
- 20 ▶ provides language for the ballot; and
- 21 ▶ addresses payment of costs.

22 **Money Appropriated in this Bill:**

23 None

24 **Other Special Clauses:**

25 None

26 **Utah Code Sections Affected:**

27 ENACTS:



28 [20A-7-613](#), Utah Code Annotated 1953

29

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

31 Section 1. Section [20A-7-613](#) is enacted to read:

32 **[20A-7-613](#). Property tax referendum petition.**

33 (1) As used in this section:

34 (a) "Certified tax rate" is as defined in Subsection [59-2-924\(3\)\(a\)](#).

35 (b) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year

36 that begins on July 1 and ends on June 30.

37 (2) Except as provided in this section, the requirements of this part apply to a
38 referendum petition challenging a fiscal year taxing entity's legislative body's vote to impose a
39 tax rate that exceeds the certified tax rate.

40 (3) Notwithstanding Subsection [20A-7-604\(5\)](#), the local clerk shall number each of the
41 referendum packets and return them to the sponsors within two working days.

42 (4) Notwithstanding Subsection [20A-7-606\(1\)](#), the sponsors shall deliver each signed
43 and verified referendum packet to the county clerk of the county in which the packet was
44 circulated no later than 32 days after the day on which the petitioners file the application for a
45 referendum petition under Subsection [20A-7-601\(3\)](#).

46 (5) Notwithstanding Subsections [20A-7-606\(2\)](#) and (3), the county clerk shall take the
47 actions required in Subsections [20A-7-606\(2\)](#) and (3) within 10 working days after the day on
48 which the county clerk receives the signed and verified referendum packet as described in
49 Subsection (4).

50 (6) The local clerk shall take the actions required by Section [20A-7-607](#) within two
51 working days after the day on which the local clerk receives the referendum packets from the
52 county clerk.

53 (7) Notwithstanding Subsection [20A-7-608\(2\)](#), the local attorney shall prepare the
54 ballot title within two working days after the day on which the referendum petition is declared
55 sufficient for submission to a vote of the people.

56 (8) Notwithstanding Subsection [20A-7-609\(2\)\(d\)](#), a referendum that qualifies for the
57 ballot under this section shall appear on the ballot for the earlier of the next regular general
58 election or the next municipal general election unless a special election is called.

59 (9) Notwithstanding the requirements related to absentee ballots under this title:

60 (a) the election officer shall prepare absentee ballots for those voters who have
61 requested an absentee ballot as soon as possible after the ballot title is prepared as described in
62 Subsection (7); and

63 (b) the election officer shall mail absentee ballots on a referendum under this section
64 the later of:

65 (i) the time provided in Section 20A-3-305 or 20A-16-403; or

66 (ii) the time that absentee ballots are prepared for mailing under this section.

67 (10) Section 20A-7-402 does not apply to a referendum described in this section.

68 (11) (a) If a majority of voters does not vote against imposing the tax at a rate
69 calculated to generate the increased revenue budgeted, adopted, and approved by the fiscal year
70 taxing entity's legislative body:

71 (i) the certified tax rate for the fiscal year during which the referendum petition is filed
72 is its most recent certified tax rate; and

73 (ii) the proposed increased revenues for purposes of establishing the certified tax rate
74 for the fiscal year after the fiscal year described in Subsection (11)(a)(i) are the proposed
75 increased revenues budgeted, adopted, and approved by the fiscal year taxing entity's legislative
76 body before the filing of the referendum petition.

77 (b) If a majority of voters votes against imposing a tax at the rate established by the
78 vote of the fiscal year taxing entity's legislative body, the certified tax rate for the fiscal year
79 taxing entity is its most recent certified tax rate.

80 (c) If the tax rate is set in accordance with Subsection (11)(a)(ii), a fiscal year taxing
81 entity is not required to comply with the notice and public hearing requirements of Section
82 59-2-919 if the fiscal year taxing entity complies with those notice and public hearing
83 requirements before the referendum petition is filed.

84 (12) The ballot title shall, at a minimum, include in substantially this form the
85 following: "Shall the [name of the taxing entity] be authorized to levy a tax rate in the amount
86 sufficient to generate an increased property tax revenue of [amount] for fiscal year [year] as
87 budgeted, adopted, and approved by the [name of the taxing entity]".

88 (13) A fiscal year taxing entity shall pay the county the costs incurred by the county
89 that are directly related to meeting the requirements of this section and that the county would

90 not have incurred but for compliance with this section.

91 (14) (a) An election officer shall include on a ballot a referendum that has not yet
92 qualified for placement on the ballot, if:

93 (i) sponsors file an application for a referendum described in this section;

94 (ii) the ballot will be used for the election for which the sponsors are attempting to
95 qualify the referendum; and

96 (iii) the deadline for qualifying the referendum for placement on the ballot occurs after
97 the day on which the ballot will be printed.

98 (b) If an election officer includes on a ballot a referendum described in Subsection
99 (14)(a) that does not qualify for placement on the ballot, the election officer shall inform the
100 voters by any practicable method that the referendum has not qualified for the ballot and that
101 votes cast in relation to the referendum will not be counted.

Legislative Review Note

as of 1-22-14 10:45 AM

Office of Legislative Research and General Counsel