



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 25, 2015

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 62**, CERTIFIED TAX RATES AMENDMENTS, by Senator W. Harper, with the following amendments:

1. *Page 1, Lines 12 through 14:*

- 12 ▶ provides for adjustments of the certified tax rates of school districts;
- 13 ▶ ~~{provides that a school district is not subject to certain}~~ addresses
 notice and public hearing
- 14 requirements with respect to the certified tax rate adjustments;

2. *Page 7, Lines 196 through 198:*

- 196 (b) (i) A school district is not required to comply with the notice and public
 hearing
- 197 requirements of Section 59-2-919 for an offset to the certified tax rate described in
 Subsection
- 198 (9)(a).

(ii) If a school district's certified tax rate is increased in accordance with
Subsection (9)(a)(i), the school district shall:

(A) on or before June 15, 2017, publish the statement provided in Subsection (9)(c)
one or more times in a newspaper or combination of newspapers of general circulation in
the taxing entity, in a portion of the newspaper where legal notices and classified
advertisements do not appear;

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(B) on or before June 30, 2017, read the statement provided in Subsection (9)(c) at a public meeting of the school district; and

(C) if the school district maintains a database containing electronic mail addresses of one or more persons who reside within the school district boundaries, send the statement provided in Subsection (9)(c) to those electronic mail addresses.

(c) For purposes of Subsection (9)(b)(ii), the statement is: "For calendar year 2017, the State Tax Commission is required to increase a property tax rate of this school district to offset a loss in revenue due to the repeal of a statute to equalize certain school district property taxes. This offset may result in an increase in your property taxes."

Respectfully,

Daniel McCay
Committee Chair

Voting: 9-0-4

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