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

Section 1. Section **17C-1-603** is amended to read:

17C-1-603. Reporting requirements -- County to maintain a database.

~~[(1) Beginning in 2016, on or before November 1 of each year, an agency shall:]~~

~~[(a) prepare an annual report as described in Subsection (2);]~~

~~[(b) submit the annual report electronically to the community in which the agency operates, the county auditor, the State Tax Commission, the State Board of Education, and each taxing entity from which the agency receives project area funds;]~~

~~[(c) post the annual report on the agency's website; and]~~

~~[(d) ensure that the community in which the agency operates posts the annual report on the community's website.]~~

~~[(2) The annual report shall, for each active project area whose project area funds collection period has not expired, contain the following information:]~~

(1) On or before June 30, 2021, each county shall:

(a) create a database to track information for each agency located within the county;

and

(b) make the database publicly accessible from the county's website.

(2) ~~§~~→ (a) ~~←~~§ A county may contract with a third party to create and maintain the database described in Subsection (1) ~~§~~→ at no charge to the county ~~←~~§ .

~~§~~→ (b) **The third party described in Subsection (2)(a) may not charge:**

(i) a county or city to maintain the database described in Subsection (1); or

(ii) a county, city, or agency to upload information to the database described in Subsection (1).

~~←~~§

(3) Beginning in 2021, on or before December 31 of each calendar year, an agency shall, for each active project area for which the project area funds collection period has not expired, upload to the database of the county in which the agency operates the following information:

(a) an assessment of the change in marginal value, including:

(i) the base year;

(ii) the base taxable value;

(iii) the prior year's assessed value;

(iv) the estimated current assessed value;

(v) the percentage change in marginal value; and

(vi) a narrative description of the relative growth in assessed value;