

Senator Lincoln Fillmore proposes the following substitute bill:

TRUTH IN TAXATION AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: John Knotwell

LONG TITLE

General Description:

This bill modifies public hearing requirements in the property tax code.

Highlighted Provisions:

This bill:

- ▶ requires a taxing entity to discuss a proposed tax rate increase at a public meeting held only for the purposes of discussing the budget, discussing and taking action on a tax rate increase, or both;

- ▶ prohibits ~~§~~ **unreasonable** ~~§~~ restriction on the number of individuals who offer public comment; and

- ▶ prohibits a taxing entity from holding a public hearing to discuss a proposed tax rate increase on the same date as another public meeting, other than a budget hearing, of the taxing entity.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-919, as last amended by Laws of Utah 2018, Chapters 68 and 415



212 (A) the cost of the advertisement would cause undue hardship;

213 (B) the direct notice is different and separate from that provided for in Section

214 59-2-919.1; and

215 (C) the taxing entity petitions the commission for the use of a commission approved

216 direct notice.

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

220 (B) A county that receives notice from a fiscal year taxing entity under Subsection
221 (8)(a)(i)(A) shall include on the notice required by Section 59-2-919.1 the date, time, and place
222 of the public hearing described in Subsection (8)(a)(i)(A).

223 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar
224 year, notify the county legislative body in which the calendar year taxing entity is located of the
225 date, time, and place of the first public hearing at which the calendar year taxing entity's annual
226 budget will be discussed.

227 (b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

228 (A) open to the public; and

229 (B) held at a meeting of the taxing entity with no items on the agenda other than the
230 taxing entity's budget, a discussion and action on the taxing entity's intent to levy a tax rate that
231 exceeds the taxing entity's certified tax rate, or both.

232 (ii) The governing body of a taxing entity conducting a public hearing described in
233 Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be heard an
234 opportunity to present oral testimony:

235 (A) within reasonable time limits; and

236 (B) without ~~§~~ → unreasonable ← ~~§~~ restriction on the number of individuals allowed to
236a make public comment.

237 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
238 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing
239 of another overlapping taxing entity in the same county.

240 (ii) The taxing entities in which the power to set tax levies is vested in the same
241 governing board or authority may consolidate the public hearings described in Subsection
242 (3)(a)(v) or (4)(b) into one public hearing.