

Representative Rex P. Shipp 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:

- ▶ places limitations on the other items a taxing entity can place on an agenda for a meeting during which the taxing entity will hold a public hearing to discuss a proposed tax rate increase;
- ▶ requires a public meeting addressing the general business of the taxing entity that occurs on the same date as a public hearing to discuss a proposed tax rate increase to conclude before the public hearing on the proposed tax rate increase begins;
- ▶ 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 hearing, other than a taxing entity's budget hearing, a local district's or special service district's fee hearing, or a ~~H~~→ city's or ←~~H~~ town's enterprise ~~H~~→ [zone] fund ←~~H~~ hearing.

Money Appropriated in this Bill:

None



243 public comment.

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

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

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

252 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
253 (4)(b) beginning at or after 6 p.m.

254 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
255 business of the taxing entity on the same date as a public hearing described in Subsection
256 (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before
257 the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

258 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
259 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public
260 hearing of the taxing entity.

261 (ii) A taxing entity may hold the following hearings on the same date as a public
262 hearing described in Subsection (3)(a)(v) or (4)(b):

263 (A) a budget hearing;

264 (B) if the taxing entity is a local district or a special service district, a fee hearing
265 described in Section 17B-1-643; ~~H~~→ [or] ←~~H~~

266 (C) if the taxing entity is a town, an enterprise fund hearing described in Section
267 10-5-107.5 ~~H~~→ [:] ; or

267a (D) if the taxing entity is a city, an enterprise fund hearing described in Section
267b 10-6-135.5. ←~~H~~

268 (9) (a) If a taxing entity does not make a final decision on budgeting additional ad
269 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing
270 entity shall announce at that public hearing the scheduled time and place of the next public
271 meeting at which the taxing entity will consider budgeting the additional ad valorem tax
272 revenue.

273 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount