

29 (1) As used in this section:

30 (a) "Appointed board of trustees" means a board of trustees of a local district that
31 includes a member who is appointed to the board of trustees in accordance with Section
32 [17B-1-304](#), Subsection [17B-1-303\(5\)](#), Subsection [17B-1-306\(5\)\(h\)](#), or any of the applicable
33 provisions in Title 17B, Chapter 2a, Provisions Applicable to Different Types of Local
34 Districts.

35 (b) (i) "Bond issuance" means an issuance of a general obligation bond without an
36 approving election under Section [17B-1-1102](#).

37 (ii) "Bond issuance" does not include the issuance of a general obligation bond to
38 refund a general obligation bond that was previously approved by an election.

39 ~~(b)~~ (c) "Legislative entity" means:

40 (i) the member's appointing authority, if the appointing authority is a legislative body;

41 or

42 (ii) the member's nominating entity, if the appointing authority is not a legislative body.

43 ~~(c)~~ (d) (i) "Member" means an individual who is appointed to a board of trustees for a
44 local district in accordance with Section [17B-1-304](#), Subsection [17B-1-303\(5\)](#), Subsection
45 [17B-1-306\(5\)\(h\)](#), or any of the applicable provisions in Title 17B, Chapter 2a, Provisions
46 Applicable to Different Types of Local Districts.

47 (ii) "Member" includes a member of the board of trustees who holds an elected
48 position with a municipality, county, or another local district that is partially or completely
49 included within the boundaries of the local district.

50 ~~(d)~~ (e) "Nominating entity" means the legislative body that submits nominees for
51 appointment to the board of trustees to an appointing authority.

52 ~~(e)~~ (f) (i) "Property tax increase" means a property tax levy that exceeds the certified
53 tax rate for the taxable year.

54 (ii) "Property tax increase" does not include a property tax levy for a general obligation
55 bond authorized in accordance with an election under Section [17B-1-1102](#).

56 (2) (a) If a local district board of trustees adopts a tentative budget that includes a
57 property tax increase or bond issuance, each member shall report to the member's legislative
58 entity on the property tax increase or bond issuance.

59 (b) (i) The local district shall request that each of the legislative entities that appoint or
60 nominate a member to the local district's board of trustees hear the report required by
61 Subsection (2)(a) at a public meeting of each legislative entity.

62 (ii) The request to make a report may be made by:

63 (A) the member appointed or nominated by the legislative entity; or

64 (B) another member of the board of trustees.

65 (c) The member appointed or nominated by the legislative entity shall make the report
66 required by Subsection (2)(a) at a public meeting that:

67 (i) complies with Title 52, Chapter 4, Open and Public Meetings Act;

68 (ii) includes the report as a separate agenda item; and

69 (iii) is held within 40 days after the day on which the legislative entity receives a
70 request to hear the report.

71 (d) (i) If the legislative entity does not have a scheduled meeting within 40 days after
72 the day on which the legislative entity receives a request to hear the report required by
73 Subsection (2)(a), the legislative entity shall schedule a meeting for that purpose.

74 (ii) If the legislative entity fails to hear the report at a public meeting that meets the
75 criteria described in Subsection (2)(c), the trustee reporting requirements under this section
76 shall be considered satisfied.

77 (3) (a) A report on a contemplated property tax increase or bond issuance at a
78 legislative entity's public meeting under Subsection (2)(c) shall include:

79 (i) a statement that the local district intends to levy a property tax at a rate that exceeds
80 the certified tax rate for the taxable year;

81 (ii) the dollar amount of and purpose for additional ad valorem tax revenue that would
82 be generated by the proposed increase in the certified tax rate;

83 (iii) the approximate percentage increase in ad valorem tax revenue for the local
84 district based on the proposed property tax increase; and

85 (iv) any other information requested by the legislative entity.

86 (b) A report on a bond issuance at a legislative entity's public meeting under

87 Subsection (2)(c) shall include an explanation, as applicable, of:

88 (i) the property tax impact, if any, of the bond issuance;

89 (ii) the expected debt service related to the bond issuance;

90 (iii) the purpose, remaining principal balance, and maturity date of any outstanding
91 bonds of the issuer;

92 (iv) the funds other than property taxes available to pay debt service related to the bond
93 issuance;

94 (v) the schedule of proposed expenditures of bond proceeds;

95 (vi) property values;

96 (vii) any additional considerations that the appointed board of trustees determines may
97 be useful to explain the impact to citizens resulting from the bond issuance; and

98 (viii) any other information requested by the legislative entity.

99 ~~[(b)]~~ (c) ~~[The]~~ At a meeting under Subsection (2)(c), the legislative entity shall:

100 (i) allow time during the meeting for comment from the legislative entity and members
101 of the public on the property tax increase[:] or bond issuance; and

102 (ii) express the legislative entity's sentiment regarding the contemplated property tax
103 increase.

104 (4) (a) If more than one member is appointed to the board of trustees by the same
105 legislative entity, a majority of the members appointed or nominated by the legislative entity
106 shall be present to provide the report required by Subsection (2) and described in Subsection
107 (3).

108 (b) The chair of the board of trustees shall appoint another member of the board of
109 trustees to provide the report described in Subsection (3) to the legislative entity if:

110 (i) the member appointed or nominated by the legislative entity is unable or unwilling
111 to provide the report at a public meeting that meets the requirements of Subsection (3)(a); and
112 (ii) the absence of the member appointed or nominated by the legislative entity results
113 in:

114 (A) no member who was appointed or nominated by the legislative entity being present
115 to provide the report; or

116 (B) an inability to comply with Subsection (4)(a).

117 (5) A local district board of trustees may approve a property tax increase only after the
118 conditions of this section have been satisfied or considered satisfied for each member of the
119 board of trustees.