

Truth in Taxation Requirements

Fiscal Accounting Entity 59-2-919

Budget Year July 1st through June 31st. School Districts, cities, towns and some special service districts.

A taxing entity is not required to meet the notice requirements if the taxing entity budgeted less than \$20,000 for the previous fiscal year and sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

Fiscal Year entities are required to advertise twice in July/August prior the public meeting. The meeting can be no sooner than 10 days after the Notice of Property Valuation and Tax Changes is mailed out typically on or before July 22nd by the county Auditor.

Advertisement requirements for July/August

1. Advertise in a newspaper twice before scheduled hearing. The first advertisement must run two weeks preceding the first hearing. The second advertisement must run within 7 days of the hearing date. The entity must also advertise on a collective effort website of Utah's Newspapers www.utahlegals.com and on the Utah Public Notice Website created in section 63F-1-701 www.utah.gov/Pmn/index.html.

The entity must also advertise on the hearing and increase on the county and entity website.

Beginning January 1, 2012 entities in counties of the 1st or 2nd class are required to publish on the Utah Legals website but are not required to comply with the requirements to publish a legal notice in the newspaper.

2. If the entity is in a county that is required to advertise a consolidated list, the entity is only required to advertise 7 days before the hearing date, the consolidated list counts as the first required advertisement.

Consolidated advertisement of public hearing 59-2-919.2

If a County Auditor has more than one entity in the county increasing revenues and are required to advertise, the County Auditor is required to compile a list of taxing entities that includes the following information:

- the name of the taxing entity
- the date, time and location of the public hearing
- the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate

-the average dollar increase on a business in the taxing entity that the proposed tax increase would generate.

-a statement that says “the list is for informational purposes only, the list should not be relied on to determine a person’s tax liability. For specific information related to the tax liability of a taxpayer, the taxpayer should review the taxpayer’s tax notice received under Section 59-2-919.1.

This list must be published in a newspaper of general circulation of the taxing entities twice, once each week before the first scheduled hearing. The first advertisement must run two weeks preceding the first hearing. The second advertisement must run within 7 days of the hearing date. The list must also advertise on a collective effort website of Utah’s Newspapers www.utahlegals.com and on the Utah Public Notice Website created in section 63F-1-701 www.utah.gov/Pmn/index.html.

Beginning January 1, 2012 entities in counties of the 1st or 2nd class are required to publish on the Utah Legals website but are not required to comply with the requirements to publish a legal notice in the newspaper.

The list must also be published on the county’s webpage until December 31st.

Copies of the list must be available in the county office building and at the hearing.

Newspaper Advertisement Specifics

- The advertisement shall be published in:
 - a newspaper or combination of newspapers of general circulation in the taxing entity.
 - Electronically in accordance with Section 41-1-101: on a website established by the collective efforts of Utah newspapers www.utahlegals.com and
 - On the Utah Public Notice Website created in Section 63F-1-701 www.utah.gov/pmn/index.html
- The advertisement shall be no less than ¼ page in size.
- The type used shall be no less than 18 point.
- A ¼ inch border shall surround the advertisement.
- The advertisement may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.
- It is the legislative intent, whenever possible, the advertisement should appear in a newspaper that is published at least one day per week.
- The newspaper or combination of newspapers selected shall be of general interest and readership in the taxing entity, and not of limited subject matter.
- The advertisement shall be run once each week for two weeks preceding the first hearing included in the list compiled.
- The advertisement shall state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement. The exact wording for the advertisement can be found in 59-2-919.
- The first scheduled hearing shall not be held less than seven days after the day the first advertisement is published.

- The scheduled hearing shall not be held less than ten days after the mailing of the "Notice of Property Valuation and Tax Change" by the county auditor.
- The scheduled meeting on the proposed increase may coincide with the hearing on the proposed budget.
- The scheduled meeting shall begin at or after 6 p.m.