Truth in Taxation Decision Tree

START

Am I a county, school district, city or town? →NO→ **Am I a special service district?** →YES→ **Am I a Special District formed under Utah Code 17A-2-1300 or 17D-1-101?**

YES (from special district box) ↓

Have I had an election in the district to set a maximum tax rate limit?

NO (from Have I had an election) ↓

Hold an election and set a maximum tax rate. <u>Send a copy of the ballot and results to the Tax Commission.</u>

(County/school/city or town) YES ↓
(Special service district) NO ↓
(Special District formed) NO ↓
(Have I had an election) YES ↓

Does my budget year go from January 1 through December 31?

NO ↓

Calendar year and fiscal year entities must notify the county auditor by <u>June 22</u> that they are having a tax increase. Information on date, time, and place of the tax increase hearing must be given.

YES ↓

Calendar year entities are required to place advertisements in the newspaper and have a hearing at the time they have their budget hearing in December. <u>Send copies of the ads to the Tax Commission.</u>

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Calendar year and fiscal year entities are required to place advertisements in the newspaper and have a hearing by mid August. <u>Send a copy of the ads and the resolution of the adopted tax to the Tax Commission.</u>