

# Calendar Year Entity Property Tax Increase Requirements (TNT)

(New Requirements: process was changed by Senate Bill 61 in 2014 <http://le.utah.gov/~2014/bills/static/SB0061.html>)

Special Service Districts & Local Districts may be subject to additional requirements; Please contact the Property Tax Division if considering a tax increase

DATE	2017 Date	Action	Requirement
On or Before Oct. 1st	October 1 <sup>st</sup>	Notification of public meeting	Notify county legislative body of the date, time, and place of the first public meeting where the budget will be discussed. The Tax Commission also recommends notification of the intent to increase property taxes.
14 or more days before the general or municipal election	By October 24 <sup>th</sup> or earlier	Public Meeting (monthly meeting) with agenda item	In a public meeting, have separate agenda item, state: (1) intent to increase property taxes, (2) dollar amount of increase, (3) purpose for increase, (4) and the approximate percentage increase .
7 or more days before the general or municipal election	By October 31 <sup>st</sup> or earlier	Parcel Specific Notice Must be Mailed <small>*this requirement was added to eliminate the second TNT public hearing in the summer</small>	Info needed: (1) Value of the property, current year (2) tax on the property, current year (3) estimated tax on property w/ proposed increase (4) date, time and place of public hearing (5) statement from 59-2-919(3)(c)(iv). We also suggest the taxable value be included. <u>See example below.</u>
2 weeks before the public hearing		1 <sup>st</sup> Newspaper advertisement Public Meeting Website	Notify public with a newspaper advertisement and post on the public notice website ( <a href="http://www.utah.gov/pmn/index.html">www.utah.gov/pmn/index.html</a> ). TNT Ad must be filled out on the Certified Tax Rate System ( <a href="http://www.taxrates.utah.gov">www.taxrates.utah.gov</a> ) . After you sign in, on the main screen hover over <i>Data Entry</i> menu item, then click on <i>Truth in Taxation December Ad</i> and fill out the information
1 week before the public hearing		2 <sup>nd</sup> Newspaper Advertisement	Same advertisement as was used the week before. <b>All copies of newspaper advertisements must be sent in to county auditor and tax commission</b>
2 weeks after the 1 <sup>st</sup> newspaper advertisement		Hold Public Hearing, budget hearing (TNT)	Public hearing must be held, may be in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610
After the public hearing		Adopt the Property Tax Increase	After the public hearing(meeting), the property tax increase may be adopted, <b>Resolution (pt-800) must be sent in to tax commission before rate can be finalized</b>

**PLEASE SEND A COPY OR PROOF OF ALL THE REQUIREMENTS TO THE COUNTY AUDITOR AND THE TAX COMMISSION!!!**

\*There is now no advertisement or public hearing required in the summer, thus the need for a Parcel Specific Notice. Once the property tax increase is adopted, the process is over

**NOTICE OF PROPOSED TAX INCREASE**

**(Taxing Entity Name)**

Serial Number: 0123456789

Owner Information:

Joshua Nielsen  
123 Chuck Norris Way  
Salt Lake City, UT 84124

**Statement Required in  
59-2-919(3)(c)(iv)**



**(Taxing Entity Name)** is proposing a tax increase for 2018. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of 2017 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

<b>Market Value</b>	<b>Taxable Value</b>	<b>Current Year Tax Rate</b>	<b>Tax This Year</b>	<b>Estimated Next Year Tax Rate</b>	<b>Estimated Tax Next Year</b>
\$150,000	\$82,500	.000318	\$26.24	.000637	52.55

**PUBLIC HEARING**

Date: November, 2017

Time: 6:00 pm

Location: **Taxing Entity**  
Address  
City, Utah

To obtain more information regarding the tax increase, citizens may contact **(Taxing Entity Name)** at (phone number).