

Fiscal Year Entity Property Tax Increase Requirements (TNT)

(Section 59-2-919)

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

DATE	Action	Requirement
On or Before June 22nd	Entity adopts a tax rate & budget	(1)Taxing entity shall adopt a final or proposed tax rate, (2) Entity shall adopt a tentative budget. (59-2-924), (3) If an entity wants to increase the certified tax rate (which increases taxes), the county auditor must be notified.
2 Weeks before the first hearing	County Auditor	If 2 or more entities are going through TNT, the auditor must publish a combined Ad 2 weeks before the first hearing. The Form can be completed on the Certified Tax Rate System (www.taxrates.utah.gov); hover on the <i>View</i> tab, click on <i>T-in-T Admin</i> , and then click on <i>Combined Ad</i> .
On or Before July 22 nd	County Auditor	The Auditor must include the date, time, and location of any tax increase hearings on the “Notice of Property Valuation and Tax Changes”. The date of the hearing can be no earlier than 10 days after the notice has been mailed. (59-2-919.1)
2 weeks before Hearing	1 st Newspaper Advertisement (Does not need to be done if auditor published a combine ad)	Notify the public with a newspaper advertisement and post on the public notice websites: www.utah.gov/pmn/index.html , www.utahlegals.com , & county and entity websites. TNT Ad’s must be filled out on the Certified Tax Rates System (www.taxrates.utah.gov); hover over the <i>Data Entry</i> tab click on <i>Tax Rate Summary (693)</i> , then click on the gold <i>Truth in Taxation</i> button. A combined Ad published by the county auditor counts as the 1 st newspaper Ad.
1 Week before Hearing	2nd Newspaper Advertisement	Same advertisement as was used the week before. This is required regardless if the Auditor published a combined Ad. All copies of newspaper advertisements must be sent in to county auditor and tax commission
After the Public Hearing	Adopt the Property Tax Increase	After the public hearing (meeting), the property tax increase may be adopted by the governing body. Resolution (pt-800) must be sent in to tax commission before rate can be finalized

Exception: A taxing entity is not required to meet the advertising 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.

Judgment Levy: Section 59-2-918.5

