



CALENDAR YEAR TNT

FOR CALENDAR YEAR 2024

UTAH STATE TAX COMMISSION



2024 Calendar Year Entity Property Tax Increase Requirements (TNT)

(Additional Requirements: process was changed by Senate Bill 61 in 2014 <http://le.utah.gov/~2014/bills/static/SB0061.html>)
Executive-Council Counties, Special Service Districts, & Local Districts may be subject to additional requirements.
Please contact the Property Tax Division if considering a tax increase.

| DATE | 2023 DATE | ACTION | REQUIREMENT |
|---|--------------------------|---|--|
| On or Before Oct. 1st | October 1 st | Notification of public meeting | Notify the county legislative body of the date, time, and place of the public hearing 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 | November 7th or earlier | Public 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 | November 14th 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. See example below. |
| 2 weeks before the public hearing | | 1 st Newspaper advertisement Public Meeting Website | Notify public with a newspaper advertisement and post on the public notice websites: www.utah.gov/pmn/index.html , www.utahlegals.com . TNT Ad must be filled out on the Certified Tax Rate System (www.taxrates.utah.gov). 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 nd Newspaper Advertisement | The same advertisement was used the week before. All copies of newspaper advertisements must be sent to county auditor and tax commission. |
| 2 weeks after the 1 st 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. The only other hearings allowed on the same day are budget, fee, and enterprise fund hearings. Any meetings on the same day must end before the TNT hearing. Hearing must be at or after 6 PM. |
| After the public hearing | | Adopt the Property Tax Increase | After the public hearing, the property tax increase may be adopted, Resolution (pt-800C) must be sent to tax commission before rate can be finalized |

See slide #6

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



Meetings and Events Around Me

Filter Notices

| Notice Title | Event Date | Event Address | Public Body |
|---|-------------------------|--|---|
| USBE Finance Committee meeting (Online Only) | 01/13/2023, 9:00 AM | 250 E 500 South Salt Lake City, UT 84111 | State Board of Education Finance Committee |
| State of Utah United States Department of Housing and Urban Development (HUD) Pathways to Remove Obstacles to Housing (PRO Housing) | 10/10/2023, 11:00 AM | 140 E. 300 S. Conference Room 200 Salt Lake City, UT 84111 | Utah Homeless Network Steering Committee |
| Salt Lake City Redevelopment Agency Agenda | 10/10/2023, 2:00 PM | 451 S State Street Room 326 Salt Lake City, UT 84111 | Redevelopment Agency |
| Salt Lake City Council Work Session Agenda | 10/10/2023, | 451 S State Street Room | Salt Lake City Council |

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PUBLIC NOTICE WEBSITE

- Post agendas of meetings (both intent to increase meeting and TNT hearing agendas) and newspaper advertisements under each respective entity
 - utah.gov/pmn

utah gov Tax Commission Property taxes

CERTIFIED TAX RATES

View Data Entry Reports Forms Maintenance Administration

Tax Year 2024 Entity 4010_MOAB MOSQUITO ABATEMENT DIS Accounting Cycle: Calendar Year

Rate De

FINAL TA 0.000

EVENUE

(233b) Auditor Data Entry Completed (750) Treasurer Data Entry Completed (233b) BOE Calculated (750) Collection Rate Calculated (697) Assessor Data Entry Completed (693) Proposed Rates Entered Ra US Appr

PROPERTY VALUES REAL PROPERTY NEW GROWTH

Auditor Year-End (233b)
 Treasurer (750)
 Sum of Values (697)
 Tax Rate Summary (693)
 CRA Incremental Value (695)
 CRA Increment Paid (700)
 Pacman (233x)
 Tax Relief
 Truth In Taxation December Ad

PROPOSED TAX RATE & NEWSPAPER ADVERTISEMENT

- Login to taxrates.utah.gov
 - If you do not have a login, or have forgotten it, please reach out to Jared Rezendes via email at jrezendes@utah.gov
 - Setting up an account takes only a few minutes, but you must request an account before being granted permissions

Tax Year 2023 County 10_GRAND Entity 4010_MOAB MOSQUITO ABATEMENT DIS

Calendar Year Tax Increase

- Truth in Taxation
- Judgment Levy
- Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2024 Estimated Tax Rate: 0.000142
(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
= 2024 Estimated Tax Rate

Nov / Dec Advertisement 2023

| | | | |
|---|---|---|--|
| Additional Budget: | <input type="text" value="Additional Budget"/> | Average Residential Value: | <input type="text" value="Avg Residential Value"/> <small>(Please Obtain From the Assessor's Office)</small> |
| Advertisement Information | | | |
| Taxing Entity Name: | <input type="text" value="MOAB MOSQUITO ABATE"/> | Pre-Election Public Meeting Date: | <input type="text" value="Public Meeting Date"/> <small>(At Least 14 Days Prior to Election)</small> |
| Contact Phone: | <input type="text" value="Contact Phone on Ad"/> | Notice Mailed Date: | <input type="text" value="Notice Mailed Date"/> <small>(At Least 7 Days Prior to Election)</small> |
| Notice Information (2 are Required) | | | |
| 1st Notice Date: | <input type="text" value="1st Published Date"/> | 2nd Notice Date: | <input type="text" value="2nd Publish Date"/> |
| 1st Notice Location: | <input type="text" value="1st Posted Location(s)"/> | 2nd Notice Location: | <input type="text" value="2nd Posted Location(s)"/> |
| Public Hearing Information | | | |
| Room #: | <input type="text" value="Room Number/Name"/> | Date: | <input type="text" value="Hearing Date"/> <small>(At Least 10 Days After Notice Mailing)</small> |
| Location: | <input type="text" value="Building Name"/> | Time: | <input type="text" value="Start Time"/> <small>(At or After 6:00 P.M.)</small> |
| Address: | <input type="text" value="Street Address"/> | | |
| City: | <input type="text" value="City"/> | | |
| Whom should the Tax Commission contact with questions? | | | |
| Name: | <input type="text" value="Division Contact"/> | <small>Note: Does NOT Appear on Advertisement</small> | |
| Phone: | <input type="text" value="Contact Phone"/> | <small>Note: Does NOT Appear on Advertisement</small> | |

This portion is used for both the newspaper ad as well as the proposed tax rate information needed on the parcel-specific mailers

This portion does not show up on ads. This portion shows us which newspapers are hosting the advertisements and if the advertisement dates comply with state code

This portion does not show up on advertisements. This is if we need to reach out to you specifically about questions/concerns during the TNT process

PROPOSED TAX RATE & NEWSPAPER ADVERTISEMENT

- This MUST be filled out completely to generate an accurate newspaper ad
- This page will provide all the information required by law to comply with advertising requirements

Calendar Year Tax Increase

- Truth in Taxation
 Judgment Levy
 Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2024 Estimated Tax Rate: 0.000142

(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
= 2024 Estimated Tax Rate

Nov / Dec Advertisement 2023

Additional Budget:

Average Residential Value:

Avg Residential Value (Please Obtain From the Assessor's Office)

Calendar Year Tax Increase

- Truth in Taxation
 Judgment Levy
 Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2024 Estimated Tax Rate: 0.000166

(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
= 2024 Estimated Tax Rate

Nov / Dec Advertisement 2023

Additional Budget:

60,000

Average Residential Value:

Avg Residential Value (Please Obtain From the Assessor's Office)

PROPOSED TAX RATE

- As the entity inputs how much more revenue they wish to generate, the estimated tax rate will automatically increase

STATUTORY AUTHORITY AND MAXIMUMS

| County Entity Property Tax Rates | | | | |
|----------------------------------|---------------|------------------|--------------|---|
| Budget Name | Budget Number | Code Reference | Maximum Rate | Notes |
| County General | 10 | 59-2-908 | 0.003200 | |
| Interest & Sinking Fund | 20 | 17-12-1 | Sufficient | |
| County Library | 30 | 9-7-501 | 0.001000 | |
| Flood Control | 40 | 17-8-6 | Sufficient | |
| Animal Welfare Services | 45 | 17-46-104 | 0.0002 | |
| Tort Liability | 50 | 63G-7-704 | 0.000100 | Revenues are restricted |
| Discharge of Judgment | 190 | 59-2-1328 & 1330 | Sufficient | Subject to Truth in Taxation |
| County Health | 540 | 26A-1-117 | 0.000400 | |
| Paramedic Services | 550 | 17-34-3 | Sufficient | |
| Municipal Type Service | 560 | 17-34 | Sufficient | Separate from Co Max, usually set up as 6000 entity but may be a special district |
| Multicounty A & C | 950 | 59-2-1602(2)&(3) | | Set by the State Tax Commission .000013 in 2014 per SB 180 |
| County A & C | 955 | 59-2-1602(4) | | The rate set differently per 2014 Legislation SB 180 |

STATUTORY AUTHORITY AND MAXIMUMS (CONT.)

| Local Districts, Specialized Local District, & Special Service Districts Property Tax Rates | | | | |
|---|---------------|------------------|--------------|--|
| Budget Name | Budget Number | Code Reference | Maximum Rate | Notes |
| Fire Protection-Local | 70 | 17B-1-1002 | 0.000800 | |
| Fire Protection-Special Service | 70 | 17D-1-105 | voted | |
| Hospital District | 80 | | | |
| Cemetery Maintenance | 100 | 17B-1-1002 | 0.000400 | |
| Mosquito Abatement District | 110 | 17B-1-1002 | 0.000400 | |
| Metropolitan Water District | 120 | 17B-1-1002 | 0.000500 | |
| Water Improvement District | 140 | 17B-1-1002 | 0.000800 | |
| Water Conservancy District | 150 | 17B-1-1006 | 0.000100 | Before planning, acquisition, commencement of construction |
| | 150 | 17B-1-1006 | 0.000200 | After planning, acquisition, and commencement of construction |
| | | | 0.001000 | Land in the Lower Colorado River Basin |
| | | | 0.000400 | Colorado River Compact to Upper Basin |
| | | | 0.000100 | Extra to pay for maturing bonds or other debts |
| Special Service District Voted Levy | 160 | 17D-1-105 | Voted | |
| County Service Area | 570 | 17B-1-1002 | 0.002300 | 1st or 2nd class county fire protection, paramedic, emergency services, law enforcement |
| County Service Area | 570 | 17B-1-1002 | 0.001400 | Each other service area |
| Public Infrastructure District LTB | 545 | 17D-4-303(1) | 0.015000 | All services including limited tax bonds. GO bonds are not held to the .015 see 17D-4- |
| Public Infrastructure District MIDA GO | 546 | 63H-1-202(10) | 0.020000 | |
| Basic Local District | | 17B-1-1002 | 0.000800 | Local district that is not cemetery, drainage, fire, improvement, irrigation, metropolitan water, mosquito, public transit, service area, or water conservancy |
| Interest & Sinking Fund/Bond | 20 | | Sufficient | |
| Municipal Type Service | 560 | 17-34 | Sufficient | Municipal -Type Services to Unincorporated Areas in County |
| Discharge of Judgement | 190 | 59-2-1328 & 1330 | Sufficient | Subject to Truth in Taxation Notice Requirements 59-2-918.5 |

NOTICE OF PROPOSED TAX INCREASE
(Taxing Entity Name)

Serial Number: 0123456789

Owner Information:
Owner Name
Owner Address
City, State Zip

(Taxing Entity Name) is proposing a tax increase for 2024. 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 2023 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

| Market Value | Taxable Value | Current Year Tax Rate | Tax This Year | Estimated Next Year Tax Rate | Estimated Tax Next Year |
|--------------|---------------|-----------------------|---------------|------------------------------|-------------------------|
| \$150,000 | \$82,500 | .000318 | \$26.24 | .000637 | \$52.55 |

PUBLIC HEARING

Date: November 2023
Time: 6:00 pm
Location: Taxing Entity Address
City, Utah

This rate is determined by dividing desired revenue (2023 revenue plus desired increase for 2024) by the taxable value. The taxable value is the proposed taxable value on the Certified Tax Rates website Rate Detail screen, colored in yellow.

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

Must be at top of page in **BOLD UPPER-CASE** type no smaller than 18 point
[§59-2-919(3)(c)(ii)(B)]

This information **MUST** be parcel-specific (i.e., cannot be an average like the newspaper ad)
[§59-2-919(3)(c)(iii)]

(From slide 2) This is the taxable value that the USTC recommends is included on each notice. It includes primary residential exemptions

PARCEL-SPECIFIC MAILER [§§59-2-919(3)(A)(IV)&59-2-919(3)(C)]

- This must be mailed out to every household within the entity's area listed on the assessment roll no later than 7 days before the general/municipal election held in each calendar year, but may be sent with the county tax notices (November 1st deadline)
 - If doing separate mailers, **NO LATER THAN** November 14th

Calendar Year Tax Increase

- Truth in Taxation
- Judgment Levy
- Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2024 Estimated Tax Rate: 0.000166
(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
 = 2024 Estimated Tax Rate

| Nov / Dec Advertisement 2023 | | | |
|--|---------------------|---|---|
| Additional Budget: | 60,000 | Average Residential Value: | 449,000 <small>(Please Obtain From the Assessor's Office)</small> |
| Advertisement Information | | | |
| Taxing Entity Name: | MOAB MOSQUITO ABATE | Pre-Election Public Meeting Date: | 11/7/2023 <small>(At Least 14 Days Prior to Election)</small> |
| Contact Phone: | 435-259-7161 | Notice Mailed Date: | 11/14/2023 <small>(At Least 7 Days Prior to Election)</small> |
| Notice Information (2 are Required) | | | |
| 1st Notice Date: | 11/21/2023 | 2nd Notice Date: | 11/28/2023 |
| 1st Notice Location: | Moab Times | 2nd Notice Location: | Moab Times |
| Public Hearing Information | | | |
| Room #: | Assembly Room | Date: | 12/5/2023 <small>(At Least 10 Days After Notice Mailing)</small> |
| Location: | Moab Public Library | Time: | 6:00 pm <small>(At or After 6:00 P.M.)</small> |
| Address: | 257 E Center St | | |
| City: | Moab | | |
| Whom should the Tax Commission contact with questions? | | | |
| Name: | Steve Sheaffer | <small>Note: Does NOT Appear on Advertisement</small> | |
| Phone: | 435-259-0000 | <small>Note: Does NOT Appear on Advertisement</small> | |

**NOTICE OF PROPOSED TAX INCREASE
MOAB MOSQUITO ABATEMENT DISTRICT**

The MOAB MOSQUITO ABATEMENT DISTRICT is proposing to increase its property tax revenue.

- The MOAB MOSQUITO ABATEMENT DISTRICT tax on a \$449,000 residence would increase from \$35.07 to \$40.89, which is \$5.82 per year.
- The MOAB MOSQUITO ABATEMENT DISTRICT tax on a \$449,000 business would increase from \$63.76 to \$74.33, which is \$10.57 per year.
- If the proposed budget is approved, MOAB MOSQUITO ABATEMENT DISTRICT would increase its property tax budgeted revenue by 16.58% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 12/5/2023 6:00 pm
 Location: Moab Public Library Assembly Room
 257 E Center St
 Moab

To obtain more information regarding the tax increase, citizens may contact MOAB MOSQUITO ABATEMENT DISTRICT at 435-259-7161.

NEWSPAPER ADVERTISEMENT

- [§59-2-919\(6\)\(a\)](#)
 - Must be published electronically on utahlegals.com
 - Must be published electronically on Utah Public Notice Website
- [§59-2-919\(6\)\(b\)](#)
 - Must be at least ¼ page
 - Cannot be smaller than 18-point font
 - Must be surrounded by a ¼” border
- [§59-2-919\(6\)\(c\)](#)
 - May not be placed in a portion of the newspaper where legal notices and classified advertisements appear
- [§59-2-919\(8\)\(e\)\(i\)](#)
 - Meeting must begin at or after 6:00 P.M.



Meetings and Events Around Me

Filter Notices

| Notice Title | Event Date | Event Address | Public Body |
|---|-------------------------|--|---|
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| Salt Lake City Redevelopment Agency Agenda | 10/10/2023, 2:00 PM | 451 S State Street Room 326 Salt Lake City, UT 84111 | Redevelopment Agency |
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 - utah.gov/pmn

TAX INCREASE HEARING (TNT HEARING)

- Entities may hold regular meetings on this date, but may not hold any other hearings EXCEPT:
 - Budget Hearing
 - Fee Hearing
 - Enterprise Fund Hearing
- If holding other meetings/hearings, an entity MUST end before the scheduled time of the TNT hearing
 - The TNT hearing must be the final item of the night for the board to allow interested parties desiring to be heard “an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.” [[§59-2-919\(8\)\(b\)\(ii\)](#)]
 - TNT hearing CANNOT be before 6 P.M.
- TNT hearing must be open to public and held “with no items on the agenda other than discussion and action on the taxing entity’s intent to levy a tax rate that exceeds the taxing entity’s certified tax rate, the taxing entity’s budget, a special district’s or special service district’s fee implementation or increase, or a combination of these things,” [[§59-2-919\(8\)\(b\)\(i\)\(B\)](#)].

Calendar Year Entity Tax Increase Checklist

The following items must be sent to the Property Tax Division and County Auditor before tax increase is allowed:

- Proof notification to county legislative body of intent to increase. This could be an email, or minutes from previous meeting, etc.
 - If you are a local district, there are additional reporting requirements to your nominating entity.*
- Agenda from Public meeting with agenda items discussing (1) intent to increase, (2) dollar amount of increase, (3) purpose for increase, (4) and approximate percentage of increase.
- Example/Proof of parcel specific mailings.
- Proof of 1st Newspaper Publication that must have been within 2 weeks of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company. (This is not needed if a combined ad was done by County Auditor).
- Proof of 2nd Newspaper Publication that must have been within 1 week of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company.
- Screenshot of Public Notice Website where the newspaper ad should be posted.
- Recommended:* Screenshots of newspaper ad posted on County and Entity website.
- Screenshot of Utahlegals.com, this should be posted by the newspaper. Check with the newspaper that this will be done and capture screenshot when posted.
- Public hearing agenda with no other items apart from the tax increase, budget, or fee introduction/increase (if applicable).
- A signed resolution or PT-800C Form.

- Please provide full page showing when and where advertisement was published.
- utahlegals.com requirement must be done by newspaper agency, so please follow up with them on this.
- [Slide 10 has related information](#)

QUESTIONS? CONCERNS? CLARIFICATION NEEDED?

- Matthew Hurst
 - matthewhurst@utah.gov
 - (385) 377-9408
- Jared Rezendes
 - jrezendes@utah.gov
 - (385) 499-0553
- Dave Swan
 - dswan@utah.gov
 - (385) 377-2309
- Jen Hansen
 - jjhansen@utah.gov
 - (801) 297-3636