



# Fiscal Year Truth in Taxation

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What is left to do?

# Property Tax Rate Timeline

## (Fiscal Year Entities)

- June 8<sup>th</sup> Certify the Tax Rate
- June 22<sup>nd</sup> Adopt proposed Tax Rate
- June 30<sup>th</sup> Adopt Tentative Budget
- July 22<sup>nd</sup> Notice of Valuation
  - Advertisements for Hearing
  - Public Hearing on increase
- Before September 1<sup>st</sup>—Adopt Final Tax Rate

# What if an entity raises rates?

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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- Save
- Approve
- Demote
- UnApprove
- Truth in Taxation

(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
.007	0.000740	0.000740	3,641,957	0.000800	3,937,251	0.000800	3,937,251
Sufficient		0.000109	535,611	0.000109	535,611	0.000109	535,611
	0.000740	0.000849	4,177,568	0.000909	4,472,862	0.000909	4,472,862



# Truth In Taxation – Input Screen

utah gov Tax Commission Property taxes CERTIFIED TAX RATES

View Data Entry Reports Forms Maintenance Administration

Tax Year 2024 County 03\_CACHE Entity 3040\_HYDE PARK CITY

## Fiscal Year Tax Increase

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

Save

View TNT Advertisement

Newspaper Advertisement 2024			
Average Residential Value:	603,000 <small>(Please Obtain From the Assessor's Office)</small>		
Advertisement Information			
Taxing Entity Name:	HYDE PARK CITY		
Contact Phone:	435-563-6507		
Notice Information (2 are Required)			
1st Notice Date:	7/13/2024	2nd Notice Date:	8/10/2024
1st Notice Location:	Herald Journal	2nd Notice Location:	Herald Journal
Public Hearing Information			
Room #:	Room Number/Name	Date:	8/14/2024 <small>(At Least 10 Days After Notice Mailing)</small>
Location:	Hyde Park Civic Center	Time:	7:00 PM <small>(At or After 6:00 P.M.)</small>
Address:	113 East Center		
City:	Hyde Park		
Whom should the Tax Commission contact with questions?			
Name:	Donja Wright	<small>Note: Does NOT Appear on Advertisement</small>	
Phone:	435-563-6507	<small>Note: Does NOT Appear on Advertisement</small>	

### NOTES:

# Entity Newspaper Ad

- Newspaper is published at least once a week
- General interest and readership
- Not of limited subject matter

The collage features several distinct advertisements:

- Job Listings:** Multiple ads for roles such as "EMPLOYMENT MANAGER", "TRAINING SPECIALIST", "PROFESSIONAL RECRUITER", "HR/OFFICE ADMINISTRATOR", "LIABILITY EXAMINER", and "INTERIOR DESIGNER". Each listing includes specific requirements and contact information.
- Insurance Ads:** Several ads for insurance services, including "GNY Insurance Companies" (Equal Opportunity Employer NY/F), "GEICO" (Auto Damage Adjusters, Entry Level), and "GNY Insurance Companies" (LIABILITY EXAMINER).
- Recruitment:** Ads for "Human Resources" and "EMPLOYMENT MANAGER" roles, often seeking candidates with specific degrees and experience.
- Professional Services:** Ads for "TRAINING SPECIALIST" and "PROFESSIONAL RECRUITER" roles, focusing on recruitment and training expertise.
- Interior Design:** An advertisement for an "INTERIOR DESIGNER" role, highlighting a competitive starting salary and benefits.
- Logistics:** An advertisement for a "LOGISTICS MGR" role, involving the management of a fleet and customer service.
- Insurance Rates:** A table listing various insurance services and their rates, such as "ACCOUNT EXEC" at \$125K and "LIFE INS ANALYST" at \$70K.

# How should the Entity Ad look?

¼ inch border

No less than ¼ page in size

Ad does not appear in the classifieds or the legal section.

18 POINT FONT

A diagram illustrating the layout of an Entity Ad. It features a large gray rectangular area representing the ad content, enclosed by a thick black border. The text '18 POINT FONT' is centered within the gray area. To the left of the ad, a box containing the text '¼ inch border' has an arrow pointing to the black border. Above the ad, a box contains the text 'No less than ¼ page in size'. To the left of the ad, another box contains the text 'Ad does not appear in the classifieds or the legal section.'

## Example of *July/August* ad:

### NOTICE OF PROPOSED TAX INCREASE HYDE PARK CITY

The HYDE PARK CITY is proposing to increase its property tax revenue.

- The HYDE PARK CITY tax on a \$603,000 residence would increase from \$330.99 to \$365.15, which is \$34.16 per year.

- The HYDE PARK CITY tax on a \$603,000 business would increase from \$601.79 to \$663.90, which is \$62.11 per year.

- If the proposed budget is approved, HYDE PARK CITY would increase its property tax budgeted revenue by 10.39% 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: 8/14/2024 7:00 PM

Location: Hyde Park Civic Center  
113 East Center  
Hyde Park

To obtain more information regarding the tax increase, citizens may contact HYDE PARK CITY at 435-563-6507.

## Ads should be run once each week for the two weeks before public hearing

28	29	30	<b>31</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b> Public hearing	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



# County Combined Ad

- Must run in newspaper twice
- Counts as entities' 1st newspaper ad
- Posted to the county website
- Auditor must post on Utah Public Notice website

The image shows a collage of newspaper job advertisements. The ads are for various positions, including:

- Employment Manager:** Make non-profit org. seeks recruitment specialist to coordinate and manage employment activities.
- Training Specialist:** Social svcs agency seeks motivated person to conduct needs analysis, design, deliver and assist training programs.
- Professional Recruiter:** North Kidney Foundation seeks ex-st recruiter for 20 hrs a week.
- HR/Office Administrator:** Branch office of a major international New Jersey located in central northern New Jersey seeks an Office Administrator who is fully knowledgeable in the areas of Human Resources and Facilities Management.
- Insurance Examiner:** GNY Insurance Companies is looking for a claim examiner to join our staff.
- Liability Examiner:** GNY, an A + rated, financially secure, & growing property/casualty insurance company is looking for a claim examiner to join our staff.
- Account Exec:** Whp@atool.com Manage Dept Life Ins Analyst \$125K
- Assistant A/E:** P&C/White Plains/Rockland \$70K
- Tech Asst:** P&C/Commercial \$40K
- Asst Acct Exec:** Large Lines/L.I. Location NY/L/ROCKLAND \$35K
- Personal Lines P&C:** NY/L/ROCKLAND \$50K
- Account Exec:** NY/NJ/L/ROCKLAND \$50-\$100K

There are also several GEICO advertisements for insurance services, including Auto Damage Adjusters, Interior Designer, and Liability Examiner. The GEICO ads include the company logo and contact information for various offices.

- Rate Detail
- Rate Detail Estimator
- BOE Detail
- Increment Summary (700/695)
- Collection Rate History
- Benchmark Centrally Assessed History
- Redemption History
- T-in-T Admin**
- Progress Tracking
- DIY Data Mining
- CTR Calendar
- CTR Training Documents

## Administration-Truth In Taxation

[Save](#)
[Combined Ad](#)
[Export to Excel](#)

County	Entity	Entity Name	Accounting Cycle	Levy Type	Certified Tax Rate	Proposed Tax Rate	Final Tax Rate	Budget Increase	Entity Avg Value	County Avg Value	Public Meeting Date
03		CACHE Combined Ad									
03	3020	CLARKSTON TOWN	Fiscal		0.000813	0.001330	0.001330		\$429,000		
03	3040	HYDE PARK CITY	Fiscal		0.000998	0.001101	0.001101		\$603,000		
03	3050	HYRUM CITY	Fiscal		0.000868	0.000847	0.000847		\$434,000		
03	3070	LOGAN CITY	Fiscal		0.000927	0.000965	0.000965		\$505,000		
03	3080	MENDON CITY	Fiscal		0.001312	0.001453	0.001453		\$614,000		
03	3120	NORTH LOGAN CITY	Fiscal		0.001017	0.001066	0.001066		\$648,000		
03	3150	RICHMOND CITY	Fiscal		0.001075	0.001110	0.001110		\$448,000		
03	3170	SMITHFIELD	Fiscal		0.001258	0.001352	0.001352		\$501,000		
03	3190	WELLSVILLE	Fiscal		0.000758	0.000810	0.000810		\$583,000		

## NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within CACHE COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property.

Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities proposing a tax increase / Average Value	If approved, tax will increase			Public hearing information		
		From:	To:	Date/Time	Location	Phone
CLARKSTON TOWN / \$429,000	Residential:	\$191.83	\$313.81	Aug 06,2024	50 South Main	435-563-9090
	Commercial:	\$348.78	\$570.57	7:00 PM	Clarkston	
HYDE PARK CITY / \$603,000	Residential:	\$330.99	\$365.15	Aug 14,2024	113 East Center	435-563-6507
	Commercial:	\$601.79	\$663.90	7:00 PM	Hyde Park	
HYRUM CITY / \$434,000	Residential:	\$159.45	\$202.18	Aug 05,2024	60 West Main	435-245-6033
	Commercial:	\$289.91	\$367.60	6:30 PM	Hyrum	
LOGAN CITY / \$505,000	Residential:	\$257.47	\$268.03	Aug 01,2024	290 North 100 West	435-716-9180
	Commercial:	\$468.14	\$487.33	6:00 PM	Logan	
MENDON CITY / \$614,000	Residential:	\$443.06	\$490.68	Aug 29,2024	15 North Main	801-927-7718
	Commercial:	\$805.57	\$892.14	7:00 PM	Mendon	
NORTH LOGAN CITY / \$648,000	Residential:	\$362.46	\$379.92	Aug 21,2024	2525 North 600 East	435-752-1310
	Commercial:	\$659.02	\$690.77	6:35 PM	North Logan	
RICHMOND CITY / \$448,000	Residential:	\$264.88	\$273.50	Aug 15,2024	90 South 100 West	435-258-2092
	Commercial:	\$481.60	\$497.28	6:30 PM	Richmond	

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".



The entity advertisement must run **within** 7 days of the hearing date

<b>28</b> Combined Ad 1	29	30	31	1	2	3
<b>4</b> Combined Ad 2	5	6	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b> *Saturday-only publication*
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b> Public hearing	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



Newspaper Ads must be published *two weeks* before the public hearing in all the following:

- Newspaper
- Utahlegals.com
- Public Notice Website for 14 days  
<http://www.utah.gov/pmn/index.html>
- County and Entity website



# Public Hearings

- Can be no earlier than August 1<sup>st</sup>
- Hearing at or after 6 pm
- No overlapping meetings in same county
- County Combined Ad made available at hearing
- Public meetings for general business on the same day must end before hearing
- Reasonable time for public comment
- After the public hearing, adopt increase
- If entity does not make final decision at hearing
  - Announce time and place of the next public meeting



# Notice and Hearing Proof

- Send copies of newspaper advertisements and
- Signed Resolution Adopting Final Tax Rates and/or PT-800

Send this information to Matt Hurst  
[matthewhurst@utah.gov](mailto:matthewhurst@utah.gov) Tax Commission,  
and County Auditor.





# Tax Increase Requirements



Property Tax increases require a Truth in Taxation process of public disclosure. Taxing entities are required to follow a series of date specific steps, including notification to the county, newspaper advertisements, parcel specific notices, and a public hearing, before adopting a property tax rate above a calculated certified tax rate. The timeline is different for a fiscal year taxing entity (budget cycle July 1 to June 30) and a calendar year entity (budget cycle Jan 1 to Dec 31).

## Calendar Year Entities

- ✓ [Tax Increase Checklist](#)
- ✓ [Tax Increase Requirements](#)
- ✓ [Report 800C](#)



## Fiscal Year Entities

- ✓ [Tax Increase Checklist](#)
- ✓ [Tax Increase Requirements](#)
- ✓ [Report 800](#)

## Judgement Levies

- ✓ [Judgement Levy Checklist](#)
- ✓ [Judgement Levy Flowchart](#)

*This website is provided for general guidance only. It does not contain all pertinent tax laws or rules.*



# Thank You!

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