How to use the online Utah tax rate system to adopt a property tax rate



Utah Property Tax Utah State Tax Commission

Property Tax Division

Online system at:

taxrates.utah.gov

This is a guide for taxing entities



- •Address bar is where you type in <u>taxrates.utah.gov</u>. (green arrow)
- •Enter User Name and Password (orange arrow) -password must 8 characters with at least one special character
- •If you do not have a user account, click "Request an Account" (blue arrow)
- Recover password (purple arrow), you will need to know the answer to your question that you chose when you first set up your account,
 or for "System Help" or any questions please call for assistance (red arrow)

Important Notice

The following slides contain screenshots of the Certified Tax Rate System. These slides are intended to provide an example of how the data entry process looks. The numbers and values depicted are not real and should not be interpreted as such.

- The Tax Rate Summary (693) screen should be the first screen that displays after you log in
- If not, you can get to this screen by hovering over "Data Entry" then clicking on "Tax Rate Summary(693)"
- This is an example of a screen when the tax rate has not yet been set by the county auditor (**purple arrows**). The auditor will need to verify the certified rate in column 8 and then click **Save** and **Approve**
- The proposed rate (red arrow) field and Requested Revenue field (orange arrow) will be grey until the rate is set by the auditor

-Data entry in these fields is possible once they are white



This is an example of the 693 screen after the certified tax rate has been set by the county auditor.



NOTES:

• Enter the certified rate in the "Proposed Tax Rate" field (red arrow), unless you are increasing taxes or taking less than the "Auditor's Certified Rate Revenue", then enter the revenue amount in the "Requested Revenue" field (orange arrow). When done, click

• Click Approve after you made all the entries you are required to make. The second section of the progress bar will turn green (purple arrow) when approved. You will no longer be able to make any further edits after you click "Approve".

This is an example of the 693 screen after the certified tax rate has been approved by the entity.

• The proposed rate or budget has now been entered and approved by the entity. The purple arrow shows that the entity clicked Approve . Column 12 (red arrow) and column 13 (orange arrow) are the Final Tax Rate and Final Budgeted Revenue. They should populate and match your Proposed Tax Rate and Budgeted Revenue as long as your rate is less than or equal to the Certified Tax Rate.



NOTES:

• If your rate is red and the final rate/revenue columns are not populated, you will need to go through the Truth In Taxation process.

 It is the auditor's responsibility to check and make sure rates were entered correctly and then click Approve one more time.

 If you would like to print and sign a copy of the 693 for your records, hover over "Forms" (green arrow), then hover over "Entity" (blue arrow), and the click "693 – Entity Tax Rate Summary" (purple arrow).



NOTES:

This is where you can print a paper 693 Report.

Utah State Tax Commission - Property Tax Division	Form PT-693	
Tax Rate Summary (693)		
ENTITY: 3050 TOOELE CITY	Rev. 2/15	
	-	

TOOELE COUNTY

Tax Year: 2024

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate	Auditor's	Proposed	Maximum	Budgeted
(Code from Utah Code Annotated)	Tax Rate	Tax Rate	By Law	Revenue
10 General Operations §11-8-133	0.002198	0.002198	.007	6,891,591
Total Tax Rate	0.002198	0.002198 1	otal Revenue	\$6,891,591

Example of a 693 Report

and in compliance with	, as authorized agent, hereby certify that this statement is true and correct all sections of the Utah State Code relating to the tax rate setting process.
Signature:	Date:
Title:	Telephone:

Tax Increase

•If the proposed rate is higher than the certified rate, the proposed rate will turn red (red arrow).



•Please click on the Truth in Taxation button (orange arrow) at this point

• If you hover over the green tracking bar, you can see who approved the rate (green arrow)

• Your *Final Rate* and *Final Budgeted Revenue (purple)* will remain blank or at '0' and will be entered by the Tax Commission when a revenue is passed in the TNT meeting and a Resolution is signed and sent in.

Truth in Taxation Input Screen to create a July Advertisement

•Average value-average full market value of home in your entity boundaries. Obtained from county assessor

•Entity Name-the name of the taxing entity the way you want it to appear in the advertisement.

•Ad Contact Phone: phone number that will appear in the ad.

•July/August Ad Date-date the ad will run in the newspaper

Enter the combined Auditor ad date if your county has more than 1 taxing entity increasing taxes.

•Ad Date-2 date the ad will run in the newspaper.

•Hearing information

•CLICK "Save" after you enter your data (blue arrow)

•Then click "View TNT Advertisement" (orange arrow)

If you are levying a judgment levy, select either "Judgement Levy" (if no other tax increase), or "Both Truth in Taxation & Judgement Levy" (green arrow)

		_	_					
Tax Year 2024 🗸 🗘 19 23	_TOOELE 💙 Ent	ity [050	OOELE CITY	~				
Finant Veer Tax Ineresee								
	ease							
 Judgment Levy 		Sa	ve View TNT Adv	ertisement				
Both Truth in Taxation & Judgmen	t Levy	_						
Newspaper Advertisement 2023								
Average Residential Value:	Avg Residential Value	(Please Ob	btain From the Assessor's Office)					
Advertisement Information	Advartisement Information							
Taxing Entity Name:	TOOELE CITY							
Contact Phone:	Contact Phone on Ad							
Notice Information (2 are Required)								
1st Notice Date:	1st Published Date		2nd Notice Date:	2nd Publish Date				
1st Notice Location:	1st Posted Location(s)		2nd Notice Location:	2nd Posted Location(s)				
Public Hearing Information								
Room #:	Room Number/Name		Date:	Hearing Date	(At Least 10 Days After Notice Mailing)			
Location:	Building Name		Time:	Start Time	(At or After 6:00 P.M.)			
Address:	Street Address							
City:	City							
Whom should the Tax Commiss	Whom should the Tax Commission contact with questions?							
Name:	Division Contact	vision Contact Note: Does NOT Appear on Advertisement						
Phone:	Contact Phone Note: Does NOT Appear on Advertisement							

A completed advertisement will open in a separate window. This advertisement may be saved as a PDF and sent to the newspaper. 10

Example of a system generated Truth in Taxation advertisement.

•When printed, there is a second page that includes:

Tax Rate Increase Advertisement Requirements

NOTICE OF PROPOSED TAX INCREASE TOOELE CITY

The TOOELE CITY is proposing to increase its property tax revenue.

- The TOOELE CITY tax on a \$400,000 residence would increase from \$483.56 to \$491.26, which is \$7.70 per year.

- The TOOELE CITY tax on a \$400,000 business would increase from \$879.20 to \$893.20, which is \$14.00 per year.

- If the proposed budget is approved, TOOELE CITY would increase its property tax budgeted revenue by 1.61% 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: 8/4/2024 6:00 pm Location: Tooele City Hall Conference Room 1 90 N Main St Tooele

To obtain more information regarding the tax increase, citizens may contact TOOELE CITY at 385-555-5555.

Advertisement Requirements

Please pass on to the newspaper!!

(Also found on the second page of the system-generated TNT Ad)

• No less than ¼ of the newspaper page in size



Advertisement Requirements Any Newspaper? §59-9-919

- Newspaper published at least once a week.
- Newspaper must be of general interest and readership within the taxing entity's limits
- Newspaper not of limited subject matter.

The words used in statute is "whenever possible".

Advertisement Requirements

Must be published *two weeks* before the public hearing in <u>all</u> the following places: §63G-30-102

- In the newspaper
- On Utahlegals.com
 - Most newspapers will post this information when you place the newspaper ad.
- Public Notice Website (14 Days) <u>http://www.utah.gov/pmn/index.html</u>
- County website AND Taxing entity website
- In a physical public location near the area where taxpayers are likely to see the notice

Public Hearing

 Hearing must be at least 10 or more days after the July "Notice of Property Valuation & Tax Changes" is sent out by the county.

(Notice should be sent out no later than July 22nd)



- Hearing must begin at or after 6:00 p.m.
- Adopting the budget and adopting the final tax rate may be on the same date. However, the action to adopt the budget must be <u>after</u> the public hearing on the property tax increase.

Notice and Hearing Proof

- Send copies of newspaper advertisements and
- Signed Resolution Adopting Final Tax Rates

Send this information to Matt Hurst
 <u>matthewhurst@utah.gov</u> Tax Commission,
 <u>and</u> send to your County Auditor.

- To print the "800-Entity Resolution", hover over "Forms"(green arrow), then hover over "Entity"(purple arrow), then click on "800-Entity Resolution Adopting Final Tax Rates and Budgets" (blue arrow)
- Please make sure to sign & send it to the Tax Commission and your County Auditor



NOTES:

Example of a Report 800

• You must enter in the *Revenue* and associated *Tax Rate* that was passed in your TNT meeting. This will be your Final Rate and Revenue that the Tax Commission enters into your 693-Tax Rate Summary



Tuesday, April 11, 2024

Please make sure it is signed by the proper governing body before you send it to the Tax Commission and County Auditor

Questions? Assistance?

- Matthew Hurst
 - (385) 377-9408
 - <u>matthewhurst@utah.gov</u>
- Jared Rezendes
 - (385) 499-0553
 - jrezendes@utah.gov

- Jennifer Hansen
 - (801) 297-3636
 - jjhansen@utah.gov
- Sam Thornock
 - (385) 377-2309
 - <u>samuelthornock@utah.gov</u>