

Calendar Year Entity Property Tax Increase Requirements (TNT)

This page is designed to act as a *support* and guide only. State statute is always the best place to find definitive and reliable answers to your questions. Links to appropriate statutes will be provided below.

Relevant Truth in Taxation Statutes

(Sections [59-2-919](#), [59-2-919.1](#), [59-2-919.2](#), [63G-30-102](#))

Preliminary Requirements

Date	Requirement
On or Before Oct. 1st	Notify the county auditor and the Tax Commission of the date, time, and place of the Tax Increase public hearing.
-	To get an estimated tax rate, please fill out the Truth in Taxation Ad on the Certified Tax Rates website. The estimated tax rate will calculate based on the amount in the <i>Additional Budget</i> box. Filling out other information will help in generating the TNT Newspaper Ad.

****Important Note:** The estimated tax rate includes all budgets within the entity. Please contact us for an estimated rate for just one of the entity's budgets. **

Calendar Year Tax Increase

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

Save

View TNT Advertisement

2026 Estimated Tax Rate: 0.000000
(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
= 2026 Estimated Tax Rate

Nov / Dec Advertisement 2025			
Additional Budget:	<input type="text" value="Additional Budget"/>	Average Residential Value:	<input type="text" value="Avg Residential Value"/> (Please Obtain From the Assessor's Office)
Advertisement Information			
Taxing Entity Name:	<input type="text" value="BOX ELDER"/>	Pre-Election Public Meeting Date:	<input type="text" value="Public Meeting Date"/> (At Least 14 Days Prior to Election)
Contact Phone:	<input type="text" value="Contact Phone on Ad"/>	Notice Mailed Date:	<input type="text" value="Notice Mailed Date"/> (At Least 7 Days Prior to Election)
Entity Website:	<input type="text" value="Website"/>		
Virtual Meeting Link:	<input type="text" value="Internet Address for Remote Participation and Live Streaming Options"/>		
Public Hearing Information			
Room #:	<input type="text" value="Room Number/Name"/>	Date:	<input type="text" value="Hearing Date"/> (At Least 10 Days After Notice Mailing)
Location:	<input type="text" value="Building Name"/>	Time:	<input type="text" value="Start Time"/> (At or After 6:00 P.M.)
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"/>	Note: Does NOT Appear on Advertisement	
Phone:	<input type="text" value="Contact Phone"/>	Note: Does NOT Appear on Advertisement	

Public Meeting Requirements

Date	Requirement
14 or more days before the general or municipal election	<p>In a public meeting 14 days or more prior to the general or municipal election, the following must be specifically stated in both the meeting as well as the meeting agenda:</p> <ol style="list-style-type: none">1. Intent to increase property taxes.2. Dollar amount of increase.3. Expressed purpose for increase.4. Approximate percentage of the increase.
14 days or more before public hearing	<p>If this statement is made, it must be 14 days or more before the date of the public hearing (don't confuse public meeting with public hearing). This ensures that there is adequate time between when intent is expressed to increase property tax and when the public has an opportunity to respond (at the public hearing).</p>

Mailed Notice Requirements

In addition to advertisement, giving appropriate notice is fundamental to the TNT process. As currently defined, this notice is mailed to each property owner.

Date	Requirement
7 or more days before General or County Election And 14 or more days before the date of the public hearing	Notice mailed to each owner of property within the calendar year taxing entity and listed on the assessment roll. Notice must fit certain physical characteristics. (See characteristics below)

NOTICE OF PROPOSED TAX INCREASE

(Taxing Entity Name)

Serial/Parcel Number: 0123456789

Owner Information:

Owner Name
Owner Address
City, State, Zip

Statement required 59-2-919(3)(c)(iv)

[Insert name of taxing entity] is proposing a tax increase for 2025. 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 2024 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	Current Year Tax	Estimated Next Year Tax Rate	Estimated Next Year Tax
150,000	82,500	.000318	\$26.24	.000637	\$52.55

PUBLIC HEARING

Date: November 2024
Time: 6:00 PM
Location: Taxing Entity
Address
City, Utah

This rate is determined by dividing (Additional Budget Requested + 2024 Final Budgeted Revenue) by the 2024 Proposed Tax Rate Value.

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

You may elect to receive an electronic notice of future deed or mortgage recordings on your property. To make this request, please (county specific instructions). 59-2-919 (3)(c)(vii)

Advertisement Requirements

Advertisement is a big part of the TNT process. There are two primary advertisement categories defined in the statute.

1. Electronic Advertisements
2. Class A Notice

Electronic Advertisements

Date	Requirement
-	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.
At least 14 days before public hearing	Post advertisement on Utah Public Notice website, www.utah.gov/pmn/index.html , for at least 14 days prior to public hearing.
At least 14 days before public hearing	Post advertisement on www.utahlegals.com for at least 14 days prior to public hearing.
-	Advertisement should be posted on the county and entity's website. *If operating budget more than \$250,000.

Physical Characteristics of Electronic Advertisement

- Must contain the following text:

<p style="text-align: center;">NOTICE OF PROPOSED TAX INCREASE (NAME OF TAXING ENTITY)</p> <p>The (taxing entity) is proposing to increase its property tax revenue.</p> <p>-The (taxing entity) tax on a (average value of residence) residence would increase from \$____ to \$____, which is \$____ per year.</p> <p>-The (taxing entity) tax on a (average value of business) would increase from \$____ to \$____, which is \$____ per year.</p> <p>-If the proposed budget is approved, (taxing entity) would receive an additional \$____ in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, (taxing entity) would increase its property tax budgeted revenue by ____% above last year's property tax budgeted revenue excluding new growth.</p> <p>-The (taxing entity) invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.</p> <p style="text-align: center;">PUBLIC HEARING</p> <p>Date/Time: Location: Virtual Meeting Link:</p> <p>To obtain more information regarding the tax increase, citizens may contact the (taxing entity) at (phone) or visit (website).</p>

Class A Notice Requirements

Date	Requirement
At least 14 days before public hearing	If the affected area is a municipality or proposed municipality with a population of less than 2,000, in a public location in or near the affected area that is reasonably likely to be seen by residents of the affected area.
At least 14 days before public hearing	If the affected area is a county, in a public location within the county that is reasonably likely to be seen by residents of the county.
At least 14 days before public hearing	If the affected area is a municipality with a population of 2,000 or more, or a proposed municipality with a population of 2,000 or more, in a public location within the municipality or proposed municipality that is reasonably likely to be seen by residents of the municipality or proposed municipality.
At least 14 days before public hearing	If the affected area is an interlocal entity, within, or as applicable near, each jurisdiction that is part of the interlocal entity, in accordance with the provisions that apply to that jurisdiction.

Public Hearing Requirements

Date	Requirement
-	Open to the Public
-	No items on meeting 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 or special service districts fee implementation or increase, or a combination of these items.
-	The total dollar amount of the increase and the reasons for the tax increase must be stated during the meeting. There must be a list available to attendees of all other entities that are considering a tax increase.
-	Opportunity must be given to attendees to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.
-	Meeting must take place at 6 PM or later. 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.
-	If another meeting is needed to finalize the tax increase, the details of the meeting (place, date, time) must be announced at the end of the public hearing.

Miscellaneous Requirements

Date	Requirement
After the public hearing (Before December 31 st)	After the public hearing, the property tax increase may be adopted. A signed resolution or PT-800C must be sent to tax commission before rate can be finalized.
June 22nd	Adopt Final Rate