

Tax Rate Increase Checklist - Fiscal Year Entities

Before a tax increase is allowed, please substantiate claims of compliance with evidence/proof sent to both the Property Tax Division and the County Auditor for each enumerated item below. Proof can take several forms (photo, agenda, scanned image, etc.) The proof medium is less important than the content.

Advertisement Requirements

- Proof of 1st newspaper advertisement. This must show that the advertisement was published and ran for at least 1 day, 8 to 14 days BEFORE the public hearing. (This is not needed if combined advertisement is done by County Auditor)
- Proof of 2nd newspaper advertisement. This must show that the advertisement was published and ran for at least 1 day in the week immediately preceding the public hearing.
- Screenshot of electronic newspaper advertisement on Utahlegals.com, this should be posted by the newspaper 2 weeks prior to the public hearing.
- Proof that the digital newspaper advertisement was posted on the Public Notice Website. <https://www.utah.gov/pmn/>
- Proof of newspaper advertisement being posted on entity website.
- Proof that Class A notice requirements were met for at least 14 days (Public posting requirements beside electronic and newspaper advertisements) [63G-30-102](#)

Public Hearing Requirements

- Email/Proof showing that county legislative body was made known of date, time, and place of the public hearing on or before **March. 1st**.
- Agenda/proof demonstrating that the only items on the agenda were those which discussed intent/action around raising certified tax rate, budget, special districts or special service district fee implementation or increase, or any combination of these items.
- Agenda/proof must provide date and time demonstrating that the meeting was not scheduled earlier than 6:00 PM.
- Agenda /proof must provide date and time demonstrating that the public hearing was not at the same time and date as another overlapping taxing entity in the same county (unless only the date overlaps and the meeting is either a budget hearing, special district/special service meeting, fee hearing, taxing entity is a town/enterprise fund).
- Future hearing time and date were specified and stated during the hearing. (If applicable) Applicable future meeting must take place before **Sept. 1st**.
- A signed resolution or **PT-800 Form**. [Click here for form](#)