

Fiscal Year Entity Property Tax Increase Requirements (TNT)

(Section 59-2-919, 59-2-919.1 & 59-2-919.2)

Special Service Districts & Local Districts may be subject to additional requirements; Please contact the Property Tax Division if considering a tax increase

DATE	Action	Requirement
On or Before June 22nd	Entity Adopt a tax rate & budget	(1) Taxing entity shall adopt a final or proposed tax rate, (2) Entity shall adopt a tentative budget. (59-2-924), (3) If an entity wants to increase the certified tax rate the county auditor must be notified.
2 Weeks before Public Hearing	County Auditor 1 st Newspaper Advertisement	If two or more entities are going through TNT , the auditor must publish a combined newspaper ad and post on the public notice websites: www.utah.gov/pmn/index.html , www.utahlegals.com . It must also be posted to the county website. It is recommended to post it on the entity websites. The form can be completed on the Certified Tax Rate System (www.taxrates.utah.gov); hover on the View tab, click on T-in-T Admin, and then click on Combined Ad. This ad must run twice. (59-2-919.2)
On or Before July 22 nd	County Auditor	The Auditor must include the date, time, and location of public hearings on the "Notice of Property Valuation and Tax Changes." The date of the public hearing can be no earlier than 10 days after the notice has been mailed. (59-2-919.1). 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. The TNT hearing must be held BEFORE September 1st.
2 weeks before Public Hearing (Not required if auditor published a combined ad)	Entity (if only entity in county raising taxes) 1 st Newspaper Advertisement	<i>Publish a newspaper advertisement and post on the public notice websites: www.utah.gov/pmn/index.html, www.utahlegals.com. It is also recommended to post on the county and entity websites. TNT ad's must be completed on the Certified Tax Rates System (www.taxrates.utah.gov); hover over the Data Entry tab click on Tax Rate Summary (693), then click on the gold Truth in Taxation button. A combined ad published by the county auditor counts as the 1st newspaper Ad.</i>
1 Week before Public Hearing	Entity and Auditor 2nd Newspaper Advertisement	Same advertisement as was used the week before. This is required regardless if the Auditor published a combined ad. All copies of newspaper advertisements must be sent in to county auditor and tax commission. The combined ad must run again this week. (59-2-919.2)
Public Hearing	Adopt the Property Tax Increase	***Public Hearing must be held at or after 6PM*** After the public hearing, the property tax increase may be adopted by the governing body. Resolution (PT-800) must be sent in to tax commission before rate can be finalized.

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

Exception: A taxing entity is not required to meet the advertising notice requirements if the taxing entity budgeted less than \$20,000 for the previous fiscal year and sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

Judgment Levy: Section 59-2-918.5