Truth in Taxation Checklist for Calendar-Year Entities

Entities: A tax increase may not be certified unless evidence/proof has been made to the county auditor for each item below. Proof can take several forms. Please ensure the evidence you provide clearly and conclusively supports the necessity or justification for each point.
Counties: Before providing the documentation to the USTC, please ensure it has all been collected and that you have provided a recommendation for each entity.

Disclaimer

This checklist is provided for assistance. It is the sole responsibility of the taxing entity to ensure all statutory requirements are followed for a property tax increase. Entities should verify that they are meeting all legal requirements and consult with their attorney as needed.

Before Hearing

- ☐ **On or before October 1st**, an entity is required to notify the county auditor **and** the USTC of the following items regarding its hearing: [**§59-2-919(8)(a)(ii)**]
  - ☐ Date
  - ☐ Time
  - ☐ Location
- ☐ **14+ days before the regular or municipal general election date in the same year as the proposed increase:**
  - ☐ The entity provides notice for a public meeting stating their intent to increase property taxes [**§59-2-919(3)(a)(i)**]
    - ☐ That agenda **must** have a separate item notifying the public of the intent to increase ad valorem property taxes [**§59-2-919(3)(a)(ii)**]
  - ☐ The entity states at that public meeting:
    - ☐ Intent to levy a tax rate that exceeds the certified tax rate [**§59-2-919(3)(a)(i)(A)**]
    - ☐ Dollar amount of additional ad valorem tax revenue generated by the proposed tax increase *(see reminder at end of document)* [**§59-2-919(3)(a)(i)(B)**]
    - ☐ Purpose of the additional ad valorem tax revenue generated by the proposed tax increase [**§59-2-919(3)(a)(i)(B)**]
    - ☐ Approximate percentage increase in ad valorem tax revenue based on the increase [**§59-2-919(3)(a)(i)(C)**]
- ☐ **7+ days before the regular or municipal general election date in the same year as the proposed increase:**
  - ☐ The entity must mail a notice to each property owner within its service area listed on the assessment roll* [**§59-2-919(3)(a)(iv)(A)**]
    - ☐ See "Tax Increase Requirements" for more information on the parcel-specific mailer
- ☐ **14+ days before the proposed tax increase hearing:**
  - ☐ An entity must publish an advertisement regarding the proposed tax increase:
    - ☐ Electronically on the Utah Legals [§§**59-2-919(6)(a)(i)** & **45-1-101**]
    - ☐ Electronically on the Utah Public Notice Website [§§**59-2-919(6)(a)(ii)** & **63G-30-102(1)(a)**]
    - ☐ Electronically on the public portion of the entity's official website [§§**59-2-919(6)(a)(ii)** & **63G-30-102(1)(b)**]
    - ☐ Physically in a public location in or near the affected area that is reasonably likely to be seen by residents of the affected area [§§**59-2-919(6)(a)(ii)** & **63G-30-102(1)(c)**]
      - See "Tax Increase Requirements" for more information on the required advertisement
- ☐ **Special service districts may have additional requirements that are not listed in this document. Please review the sections of Utah State Code relevant to the structure and type of your special service district for information on the additional public notice requirements necessary.** (i.e., Title 17B, Chapter 1, Part 10 Special District Property Tax Levy)

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* ONLY FOR **COUNTIES** GOING THROUGH TAX INCREASE PROCESS: Public meetings must be held, with the required statements presented, and parcel-specific mailers must be sent out at least 14 days before the date of the tax increase hearing [§**59-2-919(3)(b)(ii)**].

Truth in Taxation Checklist for Calendar-Year Entities (cont.)

Agenda & Scheduling

- ☐ An entity may not schedule a public hearing at the same time as another overlapping taxing entity's hearing [§59-2-919(8)(c)(i)]
- ☐ The truth in taxation hearing may be scheduled **no earlier** than 6 p.m. [§59-2-919(8)(e)(i)]
  - ☐ Any meetings discussing general business **must** conclude **before** the truth in taxation hearing† [§59-2-919(8)(e)(ii)]
- ☐ No hearings for an entity may be held on the same date as the truth in taxation hearing **EXCEPT**:
  - ☐ The entity's budget hearing
  - ☐ A special district's fee hearing
  - ☐ A special service district's fee hearing [§59-2-919(8)(f)]
- ☐ The truth in taxation hearing agenda **MUST** contain:
  - ☐ Discussion and action on the entity's intent to levy a tax rate that exceeds the entity's certified tax rate [§59-2-919(8)(b)(i)(B)]
- ☐ The truth in taxation hearing agenda **MAY** contain:
  - ☐ Discussion about the entity's budget
  - ☐ A special district's fee implementation or increase
  - ☐ A special service district's fee implementation or increase [§59-2-919(8)(b)(i)(B)]
- ☐ The truth in taxation hearing agenda **MAY NOT** contain anything else other than what has been listed [§59-2-919(8)(b)(i)(B)]

During Hearing

- ☐ The hearing must be open to the public and must be available for individuals to attend **both** in person and remotely through electronic means [§§59-2-919(8)(b)(i)(A) & 59-2-919(8)(b)(i)(C)]
- ☐ The following statements are required during the hearing:
  - ☐ The dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase [§59-2-919(8)(b)(ii)(A)]
  - ☐ The purpose/reasons of the additional ad valorem tax revenue [§59-2-919(8)(b)(ii)(B)]
- ☐ The entity must allow interested parties desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment [§59-2-919(8)(b)(ii)(D)]

If no decision is made/reached at the hearing regarding implementing the increased tax rate:

- ☐ Announce at the same truth-in-taxation hearing the scheduled time and place of the next public meeting at which the taxing entity will consider the tax increase [§59-2-919(8)(b)(i)(C)]

Post-Hearing

- ☐ The entity signed and completed the resolution and/or "Form PT-800C" explicitly stating the dollar amount of additional property tax revenue approved by the board during the truth-in-taxation hearing or during the public meeting announced during the truth-in-taxation hearing
- ☐ The entity compiled specific evidence that it met all truth-in-taxation requirements, as listed above, and submitted the evidence to the county auditor **and** the USTC for review

IMPORTANT REMINDER FOR ALL ENTITES

An entity **may not** adopt a final budget that includes an amount of additional ad valorem tax revenue larger than the stated amount of additional ad valorem tax revenue at the public meeting held 14 or more days before the general or municipal election. [§59-2-919(9)(b)]

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† No meetings may be held by the entity after the TNT hearing***—EVEN IF THE ENTITY ADJOURNS THE HEARING TO MEET AFTERWARDS***