Tax Rate Increase Checklist - Fiscal Year Entities

Entities: Before a tax increase is allowed, please provide evidence/proof to 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.
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.

Advertisement Requirements

- *For at least 14 days before hearing date:*
  - ☐ Screenshot of electronic advertisement on Utahlegals.com
  - ☐ Advertisement was posted on the Public Notice Website
  - ☐ Advertisement posted on entity's website
  - ☐ Class A physical notice requirements (§63G-30-102(c))

Public Hearing Requirements

- ☐ Email/proof showing that County Auditor and Utah State Tax Commission were made known of date, time, and place of the public hearing on or before **June 1st.**
- ☐ Agenda/proof demonstrating that the only items on the agenda discussed were raising the certified tax rate (TNT hearing), a budget hearing, and/or a special district/special service district fee implementation/increase
- ☐ Agenda/proof must demonstrate that the meeting was **not scheduled earlier than 6 PM**
- ☐ If applicable, future hearing time and date were specified and stated during the hearing. (The future meeting date must take place before **Sept. 1st.**)
- ☐ A signed resolution or **PT-800 Form**

County Requirements

- ☐ Valuation notices include date, time, location, and additional ad valorem revenue for each entity
- ☐ Entity's public hearing is not at the same time and date as another overlapping taxing entity in the same county

If 2+ entities are going through truth in Taxation in the county:

- ☐ Published a county combined ad that includes the **name**, **date**, **time**, **location**, **additional ad valorem revenue generated** by the proposed tax increase, and **average dollar increase on a residence & business** the increase would generate for each taxing entity **for at least 14 days** before the first entity's hearing in the following locations:
  - Screenshot of electronic advertisement on Utahlegals.com
  - Advertisement was posted on the Public Notice Website
  - Advertisement posted on county's website
  - Class A physical notice requirements (§63G-30-102(c))
- ☐ Provided combined advertisement to each entity going through truth in taxation

For all entities

- ☐ County has reviewed entity's truth in taxation documents to verify compliance with advertising and public hearing requirements
- ☐ County provides recommendation of approval or denial of an entity's tax increase to the USTC based on the entity's adherence to all advertisement & public hearing requirements