

TRUTH IN TAXATION MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Chris H. Wilson

House Sponsor: Keven J. Stratton

LONG TITLE**Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 0 voting against 4 absent

General Description:

This bill modifies notice and public hearing requirements in the property tax code.

Highlighted Provisions:

This bill:

- ▶ modifies the requirements for public hearings held in connection with judgment levies and property tax increases;
- ▶ excludes certain revenue sources from the calculation of a taxing entity's budgeted property tax revenue for the prior year;
- ▶ requires a taxing entity proposing a property tax increase to provide notice of the scope and purpose of the tax increase and the taxing entity's public website;
- ▶ requires a public auditor to resolve any conflicts in public hearing dates for affected taxing entities;
- ▶ allows a county auditor to audit a taxing entity's compliance with the notice and public hearings requirements for a property tax increase;
- ▶ prohibits the State Tax Commission from certifying a property tax rate increase if the taxing entity fails to meet notice and public hearing requirements;
- ▶ modifies the required contents of the property tax valuation notice provided by a



county auditor;

- modifies the requirements for a county auditor in connection with consolidated public hearings; and

- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

59-2-918.5, as last amended by Laws of Utah 2016, Chapter 98

59-2-919, as last amended by Laws of Utah 2023, Chapters 16, 435

59-2-919.1, as last amended by Laws of Utah 2023, Chapters 7, 471

59-2-919.2, as last amended by Laws of Utah 2023, Chapter 435

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-918.5** is amended to read:

59-2-918.5. Hearings on judgment levies -- Advertisement.

(1) A taxing entity may not impose a judgment levy unless it first advertises its intention to do so and holds a public hearing in accordance with the requirements of this section.

(2) (a) The advertisement required by this section may be combined with the advertisement described in Section **59-2-919**.

(b) The advertisement shall be at least 1/8 of a page in size and shall meet the type, placement, and frequency requirements established under Section **59-2-919**.

(c) (i) For taxing entities operating under a July 1 through June 30 fiscal year the public hearing shall be held ~~[at the same time as the hearing at which the annual budget is adopted]~~ 10 or more days after notice is provided to property owners pursuant to Section **59-2-919.1**.

(ii) For taxing entities operating under a January 1 through December 31 fiscal year:

(A) for an eligible judgment issued on or after March 1 but on or before September 15, the public hearing shall be held at the same time as the hearing at which the annual budget is

59 adopted; or

60 (B) for an eligible judgment issued on or after September 16 but on or before the last
61 day of February, the public hearing shall be held ~~[at the same time as the hearing at which~~
62 ~~property tax levies are set]~~ 10 or more days after notice is provided to property owners pursuant
63 to Section 59-2-919.1.

64 (3) The advertisement shall specify the date, time, and location of the public hearing at
65 which the levy will be considered and shall set forth the total amount of the eligible judgment
66 and the tax impact on an average residential and business property located within the taxing
67 entity.

68 (4) If a final decision regarding the judgment levy is not made at the public hearing, the
69 taxing entity shall announce at the public hearing the scheduled time and place for
70 consideration and adoption of the judgment levy.

71 (5) (a) The date, time, and place of ~~[public hearings required by Subsections (2)(c)(i)~~
72 ~~and (2)(c)(ii)(B)]~~ a public hearing required under this section shall be included on the notice
73 provided to property owners pursuant to Section 59-2-919.1.

74 (b) The requirements of Subsections 59-2-919(8)(b)(i) and (c) through (f) apply to a
75 public hearing required under this section.

76 Section 2. Section 59-2-919 is amended to read:

77 **59-2-919. Notice and public hearing requirements for certain tax increases --**
78 **Exceptions -- Audit.**

79 (1) As used in this section:

80 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue
81 generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.

82 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including
83 revenue from:

84 (i) eligible new growth as defined in Section 59-2-924; or

85 (ii) personal property that is:

86 (A) assessed by a county assessor in accordance with Part 3, County Assessment; and

87 (B) semiconductor manufacturing equipment.

88 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year
89 that begins on January 1 and ends on December 31.

(d) "County executive calendar year taxing entity" means a calendar year taxing entity that operates under the county executive-council form of government described in Section 17-52a-203.

(e) "Current calendar year" means the calendar year immediately preceding the calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.

(f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.

(g) "Last year's property tax budgeted revenue" does not include:

(i) revenue received by a taxing entity from a debt service levy voted on by the public[-];

(ii) revenue generated by the combined basic rate as defined in Section 53F-2-301; or

(iii) revenue generated by the charter school levy described in Section 53F-2-703.

(2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the taxing entity meets:

(a) the requirements of this section that apply to the taxing entity; and

(b) all other requirements as may be required by law.

(3) (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year taxing entity:

(i) 14 or more days before the date of the regular general election or municipal general election held in the current calendar year, states at a public meeting:

(A) that the calendar year taxing entity intends to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;

(B) the dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed increase in the certified tax rate; and

(C) the approximate percentage increase in ad valorem tax revenue for the taxing entity based on the proposed increase described in Subsection (3)(a)(i)(B);

(ii) provides notice for the public meeting described in Subsection (3)(a)(i) in accordance with Title 52, Chapter 4, Open and Public Meetings Act, including providing a separate item on the meeting agenda that notifies the public that the calendar year taxing entity

intends to make the statement described in Subsection (3)(a)(i);

- (iii) meets the advertisement requirements of Subsections (6) and (7) before the calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v);
- (iv) provides notice by mail:
 - (A) seven or more days before the regular general election or municipal general election held in the current calendar year; and
 - (B) as provided in Subsection (3)(c); and
- (v) conducts a public hearing that is held:
 - (A) in accordance with Subsections (8) and (9); and
 - (B) in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610.

(b) (i) For a county executive calendar year taxing entity, the statement described in Subsection (3)(a)(i) shall be made by the:

- (A) county council;
- (B) county executive; or
- (C) both the county council and county executive.

(ii) If the county council makes the statement described in Subsection (3)(a)(i) or the county council states a dollar amount of additional ad valorem tax revenue that is greater than the amount of additional ad valorem tax revenue previously stated by the county executive in accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:

- (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the county executive calendar year taxing entity conducts the public hearing under Subsection (3)(a)(v); and
- (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the county executive calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v).
- (c) The notice described in Subsection (3)(a)(iv):
 - (i) shall be mailed to each owner of property:
 - (A) within the calendar year taxing entity; and
 - (B) listed on the assessment roll;
 - (ii) shall be printed on a separate form that:
 - (A) is developed by the commission;

152 (B) states at the top of the form, in bold upper-case type no smaller than 18 point
153 "NOTICE OF PROPOSED TAX INCREASE"; and
154 (C) may be mailed with the notice required by Section 59-2-1317;
155 (iii) shall contain for each property described in Subsection (3)(c)(i):
156 (A) the value of the property for the current calendar year;
157 (B) the tax on the property for the current calendar year; and
158 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year
159 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax
160 rate, the estimated tax on the property;
161 (iv) shall contain the following statement:
162 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar
163 year]. This notice contains estimates of the tax on your property and the proposed tax increase
164 on your property as a result of this tax increase. These estimates are calculated on the basis of
165 [insert previous applicable calendar year] data. The actual tax on your property and proposed
166 tax increase on your property may vary from this estimate.";
167 (v) shall state the dollar amount of additional ad valorem tax revenue that would be
168 generated each year by the proposed increase in the certified tax rate;
169 (vi) shall include a brief statement of the primary purpose for the proposed tax
170 increase, including the taxing entity's intended use of additional ad valorem tax revenue
171 described in Subsection (3)(c)(v);
172 ~~[(v)]~~ (vii) shall state the date, time, and place of the public hearing described in
173 Subsection (3)(a)(v); ~~and~~
174 (viii) shall state the Internet address for the taxing entity's public website; and
175 ~~[(vi)]~~ (ix) may contain other ~~[property tax]~~ information approved by the commission.
176 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall
177 calculate the estimated tax on property on the basis of:
178 (i) data for the current calendar year; and
179 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
180 section.
181 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate
182 that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:

(a) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's annual budget is adopted; and

(b) conducts a public hearing in accordance with Subsections (8) and (9) before the fiscal year taxing entity's annual budget is adopted.

(5) (a) A taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with the requirements of this section.

(b) A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if:

(i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that certified tax rate without having to comply with the notice provisions of this section; or

(ii) the taxing entity:

(A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year; and

(B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenue.

(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published:

(i) subject to Section 45-1-101, in a newspaper or combination of newspapers of general circulation in the taxing entity;

(ii) electronically in accordance with Section 45-1-101; and

(iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least 14 days before the day on which the taxing entity conducts the public hearing described in Subsection (3)(a)(v) or (4)(b).

(b) The advertisement described in Subsection (6)(a)(i) shall:

(i) be no less than 1/4 page in size;

(ii) use type no smaller than 18 point; and

(iii) be surrounded by a 1/4-inch border.

(c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

(d) It is the intent of the Legislature that:

(i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and

(ii) the newspaper or combination of newspapers selected:

(A) be of general interest and readership in the taxing entity; and

(B) not be of limited subject matter.

(e) (i) The advertisement described in Subsection (6)(a)(i) shall:

(A) except as provided in Subsection (6)(f), be run once each week for the two weeks before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b); [and]

(B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and

(C) state the Internet address for the taxing entity's public website.

(ii) The advertisement described in Subsection (6)(a)(ii) shall:

(A) be published two weeks before a taxing entity conducts a public hearing described in Subsection (3)(a)(v) or (4)(b); [and]

(B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and

(C) state the Internet address for the taxing entity's public website.

(f) If a fiscal year taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run the advertisement once during the week before the fiscal year taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed.

(g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an advertisement shall be substantially as follows:

"NOTICE OF PROPOSED TAX INCREASE

245 (NAME OF TAXING ENTITY)

246 The (name of the taxing entity) is proposing to increase its property tax revenue.

247 • The (name of the taxing entity) tax on a (insert the average value of a
248 residence in the taxing entity rounded to the nearest thousand dollars)
249 residence would increase from \$_____ to \$_____, which is
250 \$_____ per year.

251 • The (name of the taxing entity) tax on a (insert the value of a business
252 having the same value as the average value of a residence in the taxing
253 entity) business would increase from \$_____ to \$_____, which is
254 \$_____ per year.

255 • If the proposed budget is approved, (name of the taxing entity) would
256 receive an additional \$_____ in property tax revenue per year as a
257 result of the tax increase.

258 • If the proposed budget is approved, (name of the taxing entity) would
259 increase its property tax budgeted revenue by ____% above last year's
260 property tax budgeted revenue excluding eligible new growth.

261 ~~[AH]~~ The (name of the taxing entity) invites all concerned citizens [are invited] to a
262 public hearing [on the tax increase] for the purpose of hearing comments regarding the
263 proposed tax increase and to explain the reasons for the proposed tax increase.

264 PUBLIC HEARING

265 Date/Time: (date) (time)

266 Location: (name of meeting place and address of meeting place)

267 To obtain more information regarding the tax increase, citizens may contact the (name
268 of the taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing
269 entity's public website)."

270 (7) The commission:

271 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative
272 Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by
273 two or more taxing entities; and

274 (b) subject to Section 45-1-101, may authorize:

275 (i) the use of a weekly newspaper:

(A) in a county having both daily and weekly newspapers if the weekly newspaper would provide equal or greater notice to the taxpayer; and

(B) if the county petitions the commission for the use of the weekly newspaper; or

(ii) the use by a taxing entity of a commission approved direct notice to each taxpayer if:

(A) the cost of the advertisement would cause undue hardship;

(B) the direct notice is different and separate from that provided for in Section 59-2-919.1; and

(C) the taxing entity petitions the commission for the use of a commission approved direct notice.

(8) (a) (i) ~~[(A)]~~ A fiscal year taxing entity shall, on or before ~~[March]~~ June 1, notify the ~~[county legislative body in which the fiscal year taxing entity is located of the date, time, and place of the first public hearing at which the fiscal year taxing entity's annual budget will be discussed]~~ commission and the county auditor of the date, time, and place of the public hearing described in Subsection (4)(b).

~~[(B) A county that receives notice from a fiscal year taxing entity under Subsection (8)(a)(i)(A) shall include on the notice required by Section 59-2-919.1 the date, time, and place of the public hearing described in Subsection (8)(a)(i)(A).]~~

(ii) A calendar year taxing entity shall, on or before October 1 of the current calendar year, notify the ~~[county legislative body in which the calendar year taxing entity is located of the date, time, and place of the first public hearing at which the calendar year taxing entity's annual budget will be discussed]~~ commission and the county auditor of the date, time, and place of the public hearing described in Subsection (3)(a)(v).

(b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

(A) open to the public; and

(B) held at a meeting of the taxing entity with no items on the 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's or special service district's fee implementation or increase, or a combination of these items.

(ii) The governing body of a taxing entity conducting a public hearing described in Subsection (3)(a)(v) or (4)(b) shall:

307 (A) state the dollar amount of additional ad valorem tax revenue that would be
308 generated each year by the proposed increase in the certified tax rate;

309 (B) explain the reasons for the proposed tax increase, including the taxing entity's
310 intended use of additional ad valorem tax revenue described in Subsection (8)(b)(ii)(A);

311 (C) if the county auditor compiles the list required by Section 59-2-919.2, present the
312 list at the public hearing and make the list available on the taxing entity's public website; and

313 (D) provide an interested party desiring to be heard an opportunity to present oral
314 testimony[:] within reasonable time limits and without unreasonable restriction on the number
315 of individuals allowed to make public comment.

316 ~~[(A) within reasonable time limits; and]~~

317 ~~[(B) without unreasonable restriction on the number of individuals allowed to make~~
318 ~~public comment.]~~

319 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
320 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing
321 of another overlapping taxing entity in the same county.

322 (ii) The taxing entities in which the power to set tax levies is vested in the same
323 governing board or authority may consolidate the public hearings described in Subsection
324 (3)(a)(v) or (4)(b) into one public hearing.

325 (d) ~~[A county legislative body]~~ The county auditor shall resolve any conflict in public
326 hearing dates and times after consultation with each affected taxing entity.

327 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
328 (4)(b) beginning at or after 6 p.m.

329 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
330 business of the taxing entity on the same date as a public hearing described in Subsection
331 (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before
332 the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

333 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
334 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public
335 hearing of the taxing entity.

336 (ii) A taxing entity may hold the following hearings on the same date as a public
337 hearing described in Subsection (3)(a)(v) or (4)(b):

(A) a budget hearing;

(B) if the taxing entity is a special district or a special service district, a fee hearing described in Section 17B-1-643;

(C) if the taxing entity is a town, an enterprise fund hearing described in Section 10-5-107.5; or

(D) if the taxing entity is a city, an enterprise fund hearing described in Section 10-6-135.5.

(9) (a) If a taxing entity does not make a final decision on budgeting additional ad valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing entity shall:

(i) announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the additional ad valorem tax revenue; and

(ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described in Subsection (9)(a)(i) before September 1.

(b) A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).

(c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may coincide with a public hearing on the fiscal year taxing entity's proposed annual budget.

(10) (a) A county auditor may conduct an audit to verify a taxing entity's compliance with Subsection (8).

(b) If the county auditor, after completing an audit, finds that a taxing entity has failed to meet the requirements of Subsection (8), the county auditor shall prepare and submit a report of the auditor's findings to the commission.

(c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax rate if, on or before September 15 of the year in which the taxing entity is required to hold the public hearing described in Subsection (3)(a)(v) or (4)(b), the commission determines that the taxing entity has failed to meet the requirements of Subsection (8).

Section 3. Section 59-2-919.1 is amended to read:

59-2-919.1. Notice of property valuation and tax changes.

(1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.

(2) The notice described in Subsection (1) shall:

(a) except as provided in Subsection (4), be sent to all owners of real property by mail 10 or more days before the day on which:

(i) the county board of equalization meets; and
(ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;

(b) be on a form that is:

(i) approved by the commission; and
(ii) uniform in content in all counties in the state; and
(c) contain for each property:
(i) the assessor's determination of the value of the property;
(ii) the taxable value of the property;
(iii) (A) the deadline for the taxpayer to make an application to appeal the valuation or equalization of the property under Section 59-2-1004; or

(B) for property assessed by the commission, the deadline for the taxpayer to apply to the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;

(iv) for a property assessed by the commission, a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;

(v) itemized tax information for all applicable taxing entities, including:
(A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and

(B) the dollar amount of the taxpayer's tax liability under the current rate;
(vi) the following, stated separately:

(A) the charter school levy described in Section 53F-2-703;
(B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);

400 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
401 [and]
402 (D) levies for debt service voted on by the public;
403 (E) levies imposed for special purposes under Section 10-6-133.4; and
404 ~~[(D)]~~ (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate
405 as defined in Section 53F-2-301;
406 (vii) the tax impact on the property;
407 (viii) the date, time, and place of the required public hearing for each entity;
408 (ix) property tax information pertaining to:
409 (A) taxpayer relief;
410 (B) options for payment of taxes;
411 (C) collection procedures; and
412 (D) the residential exemption described in Section 59-2-103;
413 (x) information specifically authorized to be included on the notice under this chapter;
414 (xi) the last property review date of the property as described in Subsection
415 59-2-303.1(1)(c); [and]
416 (xii) instructions on how the taxpayer may obtain additional information regarding the
417 valuation of the property, including the characteristics and features of the property, from at
418 least one the following sources:
419 (A) a website maintained by the county; or
420 (B) the county assessor's office; and
421 ~~[(xii)]~~ (xiii) other ~~[property tax]~~ information approved by the commission.
422 (3) If a taxing entity that is subject to the notice and hearing requirements of
423 Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall
424 state, in addition to the information required by Subsection (2):
425 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
426 (b) the difference between the dollar amount of the taxpayer's tax liability if the
427 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the
428 current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
429 [and]
430 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under

the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate[-]; and

(d) for each taxing entity proposing a tax increase, the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the proposed tax increase is approved.

(4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means.

(b) (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice.

(ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).

(c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30.

(d) An election or a revocation of an election under this Subsection (4):

(i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or

(ii) does not alter the requirement that a taxpayer appealing the valuation or the equalization of the taxpayer's real property submit the application for appeal within the time period provided in Subsection 59-2-1004(3).

(e) A county auditor shall provide the notice required by this section as provided in Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

(i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the notice required by this section by electronic means; or

(ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

(f) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless of whether the property that is the subject of the notice required by this section is

exempt from taxation.

Section 4. Section **59-2-919.2** is amended to read:

59-2-919.2. Consolidated advertisement of public hearings.

(1) (a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity provides the notice to the county required under Subsection **59-2-919**(8)(a)(i), the taxing entity shall provide to the county auditor the information required by Subsection **59-2-919**(8)(a)(i).

(b) A taxing entity is not required to notify the county auditor of the taxing entity's public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt from the notice requirements of Section **59-2-919**.

(2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the county auditor shall by no later than July 22 of each year:

(a) compile a list of the taxing entities that notify the county auditor under Subsection (1);

(b) include on the list described in Subsection (2)(a), the following information for each taxing entity on the list:

(i) the name of the taxing entity;

(ii) the date, time, and location of the public hearing described in Subsection **59-2-919**(8)(a)(i);

(iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate; ~~[and]~~

(iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would generate;

(v) the dollar amount of additional ad valorem tax revenue, as defined in Section **59-2-919**, that would be generated each year if the proposed tax increase is approved;

(vi) the approximate percentage increase in ad valorem tax revenue for the taxing entity if the proposed tax increase is approved; and

(vii) other information approved by the commission;

(c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that notifies the county auditor under Subsection (1); and

(d) in addition to the requirements of Subsection (3), if the county has a webpage,

publish a copy of the list described in Subsection (2)(a) on the county's webpage until December 31.

(3) (a) At least two weeks before any public hearing included in the list under Subsection (2) is held, the county auditor shall publish:

(i) the list compiled under Subsection (2); and

(ii) a statement that:

(A) the list is for informational purposes only;

(B) the list should not be relied on to determine a person's tax liability under this chapter; and

(C) for specific information related to the tax liability of a taxpayer, the taxpayer should review the taxpayer's tax notice received under Section 59-2-919.1.

(b) Except as provided in Subsection (3)(d)(ii), the information described in Subsection (3)(a) shall be published:

(i) in no less than 1/4 page in size;

(ii) except for the heading described in Subsection (3)(b)(iii), in not less than 10-point type;

(iii) under the following heading at the top of the document in not less than 18-point boldface type: "NOTICE OF PROPOSED TAX INCREASES"; and

~~[(ii) in type no smaller than 18 point; and]~~

~~[(iii)]~~ (iv) surrounded by a 1/4-inch border.

(c) The published information described in Subsection (3)(a) and published in accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper where a legal notice or classified advertisement appears.

(d) A county auditor shall publish the information described in Subsection (3)(a):

(i) (A) in a newspaper or combination of newspapers that are:

(I) published at least one day per week;

(II) of general interest and readership in the county; and

(III) not of limited subject matter; and

(B) once each week for the two weeks preceding the first hearing included in the list compiled under Subsection (2); and

(ii) for two weeks preceding the ~~[the]~~ day of the first hearing included in the list

compiled under Subsection (2):

(A) as required in Section 45-1-101; and

(B) for the county, as a class A notice under Section 63G-30-102.

(4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the list described in Subsection (2)(c) to a person:

(a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity; or

(b) who requests a copy of the list.

(5) (a) A county auditor shall by no later than 30 days from the day on which the last publication of the information required by Subsection (3)(a) is made:

(i) determine the costs of compiling and publishing the list; and

(ii) charge each taxing entity included on the list an amount calculated by dividing the amount determined under Subsection (5)(a) by the number of taxing entities on the list.

(b) A taxing entity shall pay the county auditor the amount charged under Subsection (5)(a).

(6) The publication of the list under this section does not remove or change the notice requirements of Section 59-2-919 for a taxing entity.

(7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:

(a) relating to the publication of a consolidated advertisement which includes the information described in Subsection (2) for a taxing entity that overlaps two or more counties;

(b) relating to the payment required in Subsection (5)(b); and

(c) to oversee the administration of this section and provide for uniform implementation.

Section 5. Effective date.

This bill takes effect for a taxable year beginning on or after January 1, 2025.