2022 Calendar Year Entity
Property Tax Increase Requirements (TNT)

(Additional Requirements: process was changed by Senate Bill 61 in 2014 http://le.utah.gov/~2014/bills/static/SB0061.html)
Executive-Council Counties, Special Service Districts, & Local Districts may be subject to additional requirements
Please contact the Property Tax Division if considering a tax increase

DATE	2021 DATE	ACTION	REQUIREMENT
On or Before Oct. 1st	October 1st	Notification of public meeting	Notify county legislative body of the date, time, and place of the public hearing where the budget will be discussed. The Tax Commission also recommends notification of the intent to increase property taxes.
14 or more days before the general or municipal election	By October 19th or earlier	Public Meeting with agenda item	In a public meeting, have separate agenda item, state: (1) intent to increase property taxes, (2) dollar amount of increase, (3) purpose for increase, (4) and the approximate percentage increase.
7 or more days before the general or municipal election	By October 26th or earlier	Parcel Specific Notice Must be Mailed *this requirement was added to eliminate the second TNT public hearing in the summer	Info needed: (1) Value of the property, current year (2) tax on the property, current year (3) estimated tax on property w/ proposed increase (4) date, time and place of public hearing (5) statement from 59-2-919(3)(c)(iv). We also suggest the taxable value be included. See example below.
2 weeks before the public hearing		1st Newspaper advertisement Public Meeting Website	Notify public with a newspaper advertisement and post on the public notice websites: www.utah.gov/pmn/index.html, www.utahlegals.com. TNT Ad must be filled out on the Certified Tax Rate System (www.taxrates.utah.gov). After you sign in, on the main screen hover over *Data Entry* menu item, then click on *Truth in Taxation December Ad* and fill out the information.
1 week before the public hearing		2nd Newspaper Advertisement	Same advertisement as was used the week before**. All copies of newspaper advertisements must be sent in to county auditor and tax commission.**
2 weeks after the 1st newspaper advertisement		Hold Public Hearing, budget hearing (TNT)	Public hearing must be held, may be in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610. **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.**
After the public hearing		Adopt the Property Tax Increase	After the public hearing, the property tax increase may be adopted, **Resolution (pt-800C) 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!!!

NOTICE OF PROPOSED TAX INCREASE

(Taxing Entity Name)

Serial Number: 0123456789

Statement required in 59-2-919(3)(c)(iv)#

Owner Information:
Owner Name
Owner Address
City, State Zip

(Taxing Entity Name) is proposing a tax increase for 2022. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of 2021 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

Market Value	Taxable Value	Current Year Tax Rate	Tax This Year	Estimated Next Year Tax Rate	Estimated Tax Next Year
$150,000	$82,500	.000318	$26.24	.000637	$52.55

This rate is determined by dividing desired revenue (2021 revenue plus desired increase for 2022) by the taxable value. The taxable value is the proposed taxable value on the Certified Tax Rates website Rate Detail screen, colored in yellow.

PUBLIC HEARING

Date: November, 2021

Time: 6:00 pm
Location: Taxing Entity
Address
City, Utah

To obtain more information regarding the tax increase, citizens may contact **(Taxing Entity Name)** at (phone number).

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