



Public Hearing Requirements for Truth in Taxation
Policy Series: 1000 Board of Education

Policy No. 1410
Procedure 2

On or before June 1, Provo City School District shall notify the commission and the county auditor of the date, time, and place of the public hearing.

A public hearing shall be:

1. Open to the public;
2. Held at a meeting of Provo City School District with no items on the agenda other than discussion and action on the district's intent to levy a tax rate that exceeds the district's certified tax rate, the district's budget, or a combination of these items; and
3. Available for individuals to attend or participate either in person or remotely through electronic means.

The Board of Education conducting a public hearing shall:

1. State the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;
2. Explain the reasons for the proposed tax increase, including the district's intended use of additional ad valorem tax revenue;
3. If the county auditor compiles the list required by Section 59-2-919.2, preset the list at the public hearing and make the list available on the district's public website; and
4. Provide an interested party 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.

The Board of Education may not schedule nor hold a public hearing at the same times as the public hearing of another overlapping tax entity in the same county.

~~The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings into one public hearing.~~ If multiple taxing entities are governed by the same board or authority that sets their tax rates, they may combine their required public hearings into a single joint hearing. It is important to note that the Board of Education is **not** the same entity as the Municipal Building Authority even though the same

individuals sit on both boards. Thus, a separate hearing must be held for each entity if they are considering a tax levy.

The county auditor shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.

The district shall hold this public hearing beginning at or after 6 p.m.

If the district holds a public meeting for the purpose of addressing general business of the district on the same date as the public hearing described above, the public meeting addressing general business items shall conclude before the beginning of the public hearing described above. All business items must be presented and completed **prior** to any budget or truth in taxation hearing.

~~The Board may hold a budget hearing on the same date as a public hearing for truth in taxation purposes.~~ The Board may schedule the budget hearing on the same day as the Truth in Taxation public hearing. However, if both hearings occur on the same date, each must have its own agenda and be conducted as a distinct, separate hearing.

-Legal References:

[Utah Code § 52-4-202\(2\) \(2023\)](#)

[Utah Code § 52-4-202\(3\), \(4\) \(2023\)](#)

[Utah Code § 63G-30-102\(1\) \(2023\)](#)

[Utah Code § 53G-7-208\(3\)\(e\) \(2019\)](#)

[Utah Code § 52-4-202\(6\) \(2023\)](#)

[Utah Code § 59-2-919\(8\)\(b\)\(i\), \(e\) \(2025\)](#)

[Utah Code § 52-4-202\(5\) \(2023\)](#)

[Utah Code § 53G-7-303\(3\) \(2019\)](#)

[Utah Code § 53F-8-201\(3\) \(2019\)](#)

[Utah Code § 59-2-919 \(2024\)](#)

[Utah Code § 59-1-1604\(6\) \(2016\)](#)

[Utah Code § 59-1-1605 \(2016\)](#)

[Utah Code § 59-1-1605\(3\)\(b\) \(2016\)](#)

[Utah Code § 11-14-318 \(2023\)](#)

[Utah Code § 63G-30-102\(1\) \(2023\)](#)

[Utah Code § 11-14-103\(6\) \(2024\)](#)

[Utah Code § 45-1-101 \(2023\)](#)

[Utah Code § 63G-30-102\(1\) \(2023\)](#)

[Utah Code § 53G-7-305\(7\)\(b\) \(2019\)](#)

[Utah Code § 53G-4-402\(24\) \(2025\)](#)

[Utah Code § 53G-4-204\(3\) \(2023\)](#)

Adopted: November 11, 2025