



Public Hearing Notice Requirements
Policy Series: 1000 Board of Education

Policy No. 1410
Procedure 1

Bond or tax increase election hearing notice

In addition to complying with the public notice requirements in Policy 1410, if the Board is meeting under the [Transparency of Ballot Propositions Act](#) to hear arguments for or against a ballot proposition to authorize issuance of bonds or to increase taxes, the District's election officer must post notice of the time, date, and place of the meeting (along with the arguments for and against the proposition):

1. On the Statewide Electronic Voter Information Website for 30 consecutive days before the election on the proposition;
2. On the District's website in a prominent place for 30 consecutive days before the election on the proposition;
3. If the District publishes a newsletter or other periodical, in the next scheduled edition before the election on the proposition.
4. The meeting must begin at or after 6:00 p.m.

Truth in taxation hearing notice

(Please reference the following state codes for further information regarding truth in taxation:

[Utah Code § 59-2-918.6](#), [Utah Code § 59-2-919](#), [Utah Code §59-2-919.2](#), [Utah Code §59-2-920](#).)

In addition to complying with the public notice requirements in Policy 1410, if the Board is meeting to consider levying a tax rate that exceeds the district's current certified tax rate, then the district must:

1. Provide notice before the district conducts the public meeting at which the district's annual budget is adopted; and
2. Conduct a public hearing before the district's annual budget is adopted.

Before holding the public hearing, the district shall publish an advertisement regarding the proposed tax increase:

1. Electronically in accordance with Section 45-1-101; and
2. As a Class A notice under Section 63G-30-102

The advertisement shall:

1. Be published for at least 14 days before the day on which the taxing entity conducts the public hearing; and
2. Substantially be in the following format and content:

NOTICE OF PROPOSED TAX INCREASE

Provo City School District

The Provo City School District is proposing to increase its property tax revenue. The Provo City School District tax on a (insert the average value of a residence in the district rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.

The Provo City School District tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$_____ to \$_____, which is \$_____ per year.

If the proposed budget is approved, Provo City School District would increase its property tax budgeted revenue by _____% above last year's property tax budgeted revenue excluding eligible new growth.

The Provo City School District invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: (date) (time)
Location: (name of meeting place and address of meeting place)
Virtual Meeting Link: (internet address for remote participation and live streaming options)

To obtain more information regarding the tax increase, citizens may contact the Provo City School District at (phone number) or visit provo.edu

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 described above.

(See [Utah Code § 59-2-919.2](#) for information on consolidated advertisement of public hearings.)

Bond issuance hearing notice

In addition to the notice requirements in Policy 1410, when the Board meets to consider authorizing the issuance of bonds under the Local Government Bonding Act, it must publish a notice of its intent to issue bonds in both a newspaper and on the Utah Public Notice Website. This notice must be posted in the same manner as a regular meeting notice and remain available for **at least 14 days** before the public hearing, as required by [Utah Code § 11-14-318](#).

The notice must state that the purpose of the hearing is to receive public comment on the proposed bond issuance and on the potential economic impact of the improvement, facility, or property that will be funded by the bonds. **In other words, it must state how the school district and community will benefit from these improvements and how the cost will impact individuals and businesses within the community.**

Lease revenue bond notices

In addition to complying with the public notice requirements in Policy 1410, before issuing a lease revenue bond for more than \$10,000,000, the Board shall (1) make the required meeting statement, (2) publish notice of the proposed issuance of the lease revenue bond and notice of the related public hearing, and (3) hold a public hearing on the proposed issuance. The hearing shall be conducted as provided in Procedure 2 for lease revenue bonds.

The required meeting statement must be made during a meeting at least 14 days before the public hearing and the Board's agenda must have a separate item for the Board statement. The statement must indicate the Board's intent to issue a lease revenue bond and the purpose and estimated amount of the bond.

The notice must provide the date, time, place, and purpose of the public hearing. The notice must clearly state that the Board intends to issue a lease revenue bond, explain the purpose, proposed amount, and length of term of the bond and the annual amount that will be required to be paid in principal and interest. The notice must identify the intended lessee of the facility to be constructed using the proceeds from the bond and the expected amount of lease payments that the lessee will pay. The notice must include a statement substantially as follows: "This proposed lease revenue bond commits money from future property tax and income tax revenue allocated to the school district. Additionally, a lease revenue bond generally has a higher interest cost than a voter-approved general obligation bond." The notice shall meet the format requirements set forth in [Utah Code § 11-14-103\(6\)\(e\)\(iv\)\(A\)](#). The notice shall be published in a newspaper or newspapers of general circulation in the District once each week for the two weeks before the public hearing on the bond issuance and may not be placed in the portion of the newspaper

where legal notices and classified advertisements appear. The notice shall also be published electronically on the public notice website established under [Utah Code § 45-1-101](#) for at least two weeks before the public hearing on the bond issuance. Additionally, the notice shall be published as a class A notice for at least two weeks before the public hearing on the bond issuance (posted at the Board of Education office, posted on the Utah Public Notice Website, and posted on the District's website).

Budget appropriation increase meeting notice

In addition to complying with the aforementioned public notice requirements, if the Board is meeting to consider a request to increase a budget appropriation, it shall publish the required newspaper notice and notice under [Utah Code § 45-1-101](#) of such meeting at least one week prior to the hearing.

School closure or boundary change hearing notice

In addition to complying with the aforementioned public notice requirements, if the Board meeting is [either to hold](#) a public hearing regarding closing one or more schools or changing the attendance area boundaries for one or more schools, [or to take such action](#), the [additional notice requirements set out in Policy 1450 must also be met](#). ~~notice of the meeting shall indicate the school or schools under consideration for closure or boundary change and, at least ten days prior to the meeting shall be:~~

- ~~1. Published in a newspaper of general circulation in the area and on the Utah Public Notice Website; and~~
- ~~2. Posted either in at least three public locations within the municipality or municipalities affected or on the District's official website.~~
- ~~3. Sent to the Mayor and the City Council member affected.~~

Board member compensation hearing notice

[In addition to meeting the aforementioned public notice requirements, if the Board is meeting to consider adopting a new Board member compensation schedule or schedules, or to consider amending an existing compensation schedule or schedules, the notice of the meeting with public hearing shall be given for at least seven days before the meeting.](#)

~~If the Board is meeting to consider adopting a new Board member compensation schedule or schedules, or to consider amending an existing compensation schedule or schedules, the notice of the meeting with public hearing shall be given at least seven days prior to the meeting by:~~

1. ~~Publishing the notice at least once in a newspaper published in the county where the District is situated and which is also generally circulated within the District, and publishing notice on the Utah Public Notice Website;~~

2. ~~Posting the notice:~~

- ~~○ At each school in the District~~
- ~~○ In at least three other public places within the District; and~~
- ~~○ On the Internet in a manner that is easily accessible to citizens who use the Internet.~~

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