

Property Tax Exemptions from Truth in Taxation

Taxing Entity and Property Tax Exempt	Exemptions from Truth in Taxation	Section
County -- Statewide Levy for Property Tax Administration	A receiving county is exempt from the notice requirements of 59-2-918 and 59-2-919 (unless levy raises above .0003)	59-2-1602
School District -- Voted Leeway Program -- Budget increase in ad valorem property tax revenue in addition to revenue from new growth (Calendar year entities)	Advertising requirements of 59-2-918 for a 5 year period	53A-17a-133
School District -- Voted Leeway Program -- Exceeding certified tax rate (Both calendar year and fiscal year entities)	Advertising requirements of 59-2-919 for a 5 year period	53A-17a-133
Taxing Entity -- Ad valorem tax revenue exclusive of revenue from new growth if the taxing entity participates in the creation of an interlocal entity to provide fire protection, emergency, and emergency medical services	Advertisement and hearing requirements of Sections 59-2-918 and 919	59-2-918 59-2-919
Taxing Entity -- If the taxing entity's budgeted revenue for the prior year is less than \$20,000 and the taxing entity sets a budget for the current fiscal year of less than \$20,000	Advertising requirements of Sections 59-2-918 and 919	59-2-918 59-2-919
Taxing Entity -- If commission, board of equalization, or court, changes an adopted tax rate, or reduces an assessment roll and the entity adopts rate above the certified rate as a result of the reduction	Advertising and hearing requirements of 59-2-918 and 59-2-919	59-2-921

Taxing Entity and Property Tax Exempt	Exemptions from Truth in Taxation	Section
Taxing Entity -- General obligation bond indebtedness.	Advertising and hearing requirements of 59-2-918 and 59-2-919	59-2-924

¹ Effective January 1, 2009 (2008 General Session H.B. 186).
*Prepared by the Office of Legislative Research and General Counsel
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