



State of Utah

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Executive Director

September 24, 2013

Mr. Brent Titcomb  
25 North Main Street  
Heber City, UT 84032

Dear Mr. Titcomb,

On Monday, September 23, 2013 we received a copy of Wasatch County Fire Protection SSD Adopted Budget from the State Auditor's office. This document stated the annual budget was adopted and approved on December 19<sup>th</sup>, 2012 and the public hearing required by 59-2-919 was held on December 27<sup>th</sup>.

Utah Code Ann. Section 59-2-919(3)(ii)(A) states the public hearing is to be held on or before the public meeting at which the calendar year taxing entity's annual budget is adopted.

The budget document indicates the public meeting when the annual budget was adopted was before the public hearing for the tax increase. These two meetings can be held on the same day, but the public hearing must be before adoption of the budget.

The public hearing requirements of 59-2-919 have not been met. If you have documentation showing the public meeting when the budget was adopted was held after the public hearing for the tax increase, we need that information. If we do not receive documentation the Wasatch County Fire Protection SSD will not be able to levy a tax rate that exceeds the certified tax rate for tax year 2013.

If you do not agree with the determination of the Property Tax Division, the attached expedited appeal procedures are available to you.

Sincerely,

Jennifer Condie  
Assistant Director, Property Tax Division