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**S.B. 261 - Political Subdivision Annexation Amendments**

**Fiscal Note**

2008 General Session  
State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Depending upon the taxing structure of the county or municipality, individuals and businesses may experience a property tax decrease, whereas other counties or municipalities may experience a property tax increase to continue current services. If current services are decreased to ensure that property taxes do not increase above the certified tax rate, those individuals and businesses will likely be unaffected. In addition, depending upon the details of the annexation to a fire district, some locals will either need to decrease expenditures or increase property tax above the certified tax rate.

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