

**Superseded 5/12/2015**

**17B-1-1002 Limit on local district property tax levy -- Exclusions.**

- (1) The rate at which a local district levies a property tax for district operation and maintenance expenses on the taxable value of taxable property within the district may not exceed:
  - (a) .0008, for a basic local district;
  - (b) .0004, for a cemetery maintenance district;
  - (c) .0004, for a drainage district;
  - (d) .0008, for a fire protection district;
  - (e) .0008, for an improvement district;
  - (f) .0005, for a metropolitan water district;
  - (g) .0004, for a mosquito abatement district;
  - (h) .0004, for a public transit district;
  - (i)
    - (i) .0023, for a service area that:
      - (A) is located in a county of the first or second class; and
      - (B)
        - (I) provides fire protection, paramedic, and emergency services; or
        - (II) subject to Subsection (3), provides law enforcement services; or
    - (ii) .0014, for each other service area; or
  - (j) the rates provided in Section 17B-2a-1006, for a water conservancy district.
- (2) Property taxes levied by a local district are excluded from the limit applicable to that district under Subsection (1) if the taxes are:
  - (a) levied under Section 17B-1-1103 by a local district, other than a water conservancy district, to pay principal of and interest on general obligation bonds issued by the district;
  - (b) levied to pay debt and interest owed to the United States; or
  - (c) levied to pay assessments or other amounts due to a water users association or other public cooperative or private entity from which the district procures water.
- (3) A service area described in Subsection (1)(i)(i)(B)(II) may not collect a tax described in Subsection (1)(i)(i) if a municipality or a county having a right to appoint a member to the board of trustees of the service area under Subsection 17B-2a-905(2) assesses on or after November 30 in the year in which the tax is first collected and each subsequent year that the tax is collected:
  - (a) a generally assessed fee imposed under Section 17B-1-643 for law enforcement services; or
  - (b) any other generally assessed fee for law enforcement services.