

***Superseded 5/12/2015***

**17B-2a-506 Different use charges for different units -- Use charges based on the size of the land served -- Use charge may not be based on property value.**

- (1) An irrigation district may:
  - (a) divide the district into units and apply different use charges to the different units; and
  - (b) base use charges upon the amount of water or electricity the district provides, the area of the land served, or any other reasonable basis, as determined by the board of trustees.
- (2) If an irrigation district imposes a use charge based on the size of the land served or the amount of water allotted to the land:
  - (a) the assessor of the county in which the land is located shall assist the irrigation district in ascertaining the identity of a parcel served by the district;
  - (b) the district shall notify the treasurer of the county in which the land is located of the charge to be imposed for each parcel of land served by the district; and
  - (c) the treasurer of the county in which the land is located:
    - (i) shall:
      - (A) provide each landowner a notice of use charges as part of the annual tax notice as an additional charge separate from ad valorem taxes;
      - (B) collect, receive, and provide an accounting for all money belonging to the district from use charges; and
      - (C) remit to the irrigation district, by the tenth day of each month, the funds previously collected by the county as use charges on the district's behalf; and
    - (ii) may receive and account for use charges separately from taxes upon real estate for county purposes.
- (3)
  - (a) A use charge described in Subsection (2)(b) shall become a lien on the land served as provided in Section 17B-1-902 except that the certification described in Subsection 17B-1-902(1)(a) is not required.
  - (b) A lien described in Subsection (3)(a) shall remain in force until the use charge is paid.
  - (c) The county treasurer shall release a lien described in Subsection (3)(a) upon receipt of full payment of the use charge.
- (4) A use charge may not be calculated on the basis of property value and does not constitute an ad valorem property tax or other tax.