

**17D-1-105 Authority of county or municipality to levy property tax on property within a special service district.**

- (1) Subject to Subsections (2) and (3), a county or municipality that has created a special service district may levy a tax on the taxable property in the special service district.
- (2) Each levy under Subsection (1) is subject to the prior approval of a majority of the registered voters of the special service district voting in an election held for that purpose under Title 11, Chapter 14, Local Government Bonding Act, in the same manner as for an election for the issuance of bonds.
- (3) A tax levied under this section for a special service district that provides jail service as provided in Subsection 17D-1-201(10) is considered to be levied by the county for purposes of the county's tax limitation under Section 59-2-908.

Enacted by Chapter 360, 2008 General Session