

**53A-21-101.5 Definitions.**

As used in this chapter:

- (1) "ADM" or "pupil in average daily membership" is as defined in Section 53A-17a-103.
- (2) "Base tax effort rate" means the average of:
  - (a) the highest combined capital levy rate; and
  - (b) the average combined capital levy rate for the school districts statewide.
- (3) "Combined capital levy rate" means a rate that includes the sum of the following property tax levies:
  - (a)
    - (i) the capital outlay levy authorized in Section 53A-16-107;
    - (ii) the portion of the 10% of basic levy described in Section 53A-17a-145 that is budgeted for debt service or capital outlay;
    - (iii) the debt service levy authorized in Section 11-14-310; and
    - (iv) the voted capital outlay leeway authorized in Section 53A-16-110; or
  - (b)
    - (i) the capital local levy authorized in Section 53A-16-113; and
    - (ii) the debt service levy authorized in Section 11-14-310.
- (4) "Derived net taxable value" means the quotient of:
  - (a) the total property tax collections from April 1 through the following March 31 for a school district for the calendar year preceding the March 31 date; divided by
  - (b) the school district's total tax rate for the calendar year preceding the March 31 referenced in Subsection (4)(a).
- (5) "Highest combined capital levy rate" means the highest combined capital levy rate imposed by a school district within the state for a fiscal year.
- (6) "Property tax base per ADM" means the quotient of:
  - (a) a school district's derived net taxable value; divided by
  - (b) the school district's ADM.
- (7) "Property tax yield per ADM" means:
  - (a) the product of:
    - (i) a school district's derived net taxable value; and
    - (ii) the base tax effort rate; divided by
  - (b) the school district's ADM.
- (8) "Statewide average property tax base per ADM" means the quotient of:
  - (a) the sum of all school districts' derived net taxable value; divided by
  - (b) the sum of all school districts' ADM.

Amended by Chapter 371, 2011 General Session