

Effective 5/13/2014

59-2-1601 Definitions.

As used in this part:

- (1) "County additional property tax" means the property tax levy described in Subsection 59-2-1602(4).
- (2) "Fund" means the Property Tax Valuation Agency Fund created in Section 59-2-1602.
- (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by an agreement:
 - (a) entered into by all of the counties in the state; and
 - (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.
- (4) "Multicounty assessing and collecting levy" means a property tax levied in accordance with Subsection 59-2-1602(2).

Amended by Chapter 270, 2014 General Session