

Effective until 5/13/2014

59-2-1604 Additional levies by counties.

- (1)
 - (a) A county may levy an additional tax to fund state mandated actions to meet legislative mandates or judicial or administrative orders which relate to promoting the accurate valuation of property, the establishment and maintenance of uniform assessment levels within and among counties, and the administration of the property tax system.
 - (b) An additional rate levied under Subsection (1)(a):
 - (i) shall be stated on the tax notice;
 - (ii) may be included on the tax notice with the county levies authorized under Section 59-2-1602 as part of the countywide aggregate tax rate;
 - (iii) may not be included in determining the maximum allowable levy for the county or other taxing entities; and
 - (iv) is subject to the notice requirements of Section 59-2-919.
- (2)
 - (a) A county may levy an additional tax for reappraisal programs that:
 - (i) are formally adopted by the county legislative body; and
 - (ii) conform to tax commission rules.
 - (b) An additional rate levied under Subsection (2)(a):
 - (i) shall be stated on the tax notice;
 - (ii) may be included on the tax notice with the county levies authorized under Section 59-2-1602 as part of the countywide aggregate tax rate;
 - (iii) may not be included in determining the maximum allowable levy for the county or other taxing entities; and
 - (iv) is subject to the notice requirements of Section 59-2-919.