

DELINQUENT FIRE PROTECTION DISTRICT FEES

1999 GENERAL SESSION

STATE OF UTAH

Sponsor: Dennis H. Iverson

AN ACT RELATING TO SPECIAL DISTRICTS; ADDING FIRE PROTECTION SERVICES TO THOSE SERVICES THE DELINQUENT FEES FOR WHICH MAY BE CERTIFIED AS A LIEN; PROVIDING AN EXCEPTION IF A PROPERTY TAX IS LEVIED; AND MAKING TECHNICAL CHANGES.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

17A-2-1321, as renumbered and amended by Chapter 186, Laws of Utah 1990

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **17A-2-1321** is amended to read:

17A-2-1321. Delinquent fees and charges.

[The] (1) Except as provided in Subsection (3), the governing authority of a special service district may, by ordinance or resolution, provide that fees and charges for water, sewer, [or] garbage, or fire protection services supplied by the special service district shall, if not paid when due, be certified to the treasurer and assessor of the county in which the delinquent premises are located.

(2) These delinquent fees and charges, together with penalties and applicable interest shall, immediately upon this certification, become a lien on the delinquent premises on a parity with and collected at the same time and in the same manner as general county taxes that are a lien on the premises.

(3) This section does not apply to a special service district's fees and charges if the governing authority of the county or municipality that established the special service district levies a tax for district purposes on taxable property within the special service district under Section 17A-2-1322.