

**Senator Gene Davis** proposes to substitute the following bill:

**SPECIAL DISTRICT AMENDMENTS**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Gene Davis**

**This act modifies provisions relating to Special Districts to include, for a first class county, the providing, operating, and maintaining of jails among the services that special service districts are authorized to provide. The act requires the number of members of an administrative control board for a special service district providing jail service to be increased. The act restricts funding for a special service district providing jail service to a property tax. The act modifies provisions relating to municipal jails. This act also makes technical changes.**

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

AMENDS:

**10-8-58**, as last amended by Chapter 227, Laws of Utah 1993

**17A-2-1304**, as last amended by Chapter 46, Laws of Utah 2000

**17A-2-1320**, as renumbered and amended by Chapter 186, Laws of Utah 1990

**17A-2-1322**, as renumbered and amended by Chapter 186, Laws of Utah 1990

**17A-2-1326**, as last amended by Chapter 254, Laws of Utah 2000

**59-2-924**, as last amended by Chapters 22, 61, 141 and 199, Laws of Utah 2000

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

Section 1. Section **10-8-58** is amended to read:

**10-8-58. Jails and workhouses -- Establishment and maintenance.**

The governing body of a city or town may:

(1) establish, erect, and maintain city jails, houses of correction, and workhouses for the temporary confinement, not to exceed 72 hours, of persons convicted of violating any city



26 ordinances;

27 (2) make rules for the government of them;

28 (3) appoint necessary jailers and keepers; and

29 (4) use the county jail for the confinement or punishment of offenders, subject to any

30 conditions that are imposed by law, and with the consent of the county legislative body.

31 Section 2. Section **17A-2-1304** is amended to read:

32 **17A-2-1304. Establishing special service districts -- Improvement districts within**  
33 **special service districts.**

34 (1) (a) A county or a municipality may establish a special service district for the purpose  
35 of providing within the area of the special service district any of the following services or any  
36 combination of them:

37 (i) water;

38 (ii) sewerage;

39 (iii) drainage;

40 (iv) flood control;

41 (v) garbage;

42 (vi) health care;

43 (vii) transportation;

44 (viii) recreation;

45 (ix) fire protection;

46 (x) in a county of the first class, providing, operating, and maintaining jail facilities for the  
47 confinement of municipal, state, and other detainees and prisoners;

48 [~~x~~] (xi) street lighting; and

49 [~~xi~~] (xii) consolidated 911 and emergency dispatch.

50 (b) Snow removal services may be provided in special service districts established under  
51 this section to more effectively carry out the purposes of those special service districts.

52 (c) These services may be provided through facilities or systems acquired or constructed  
53 for that purpose through construction, purchase, lease, contract, gift, or condemnation or any  
54 combination of the above.

55 (d) [~~Service~~] Special service districts may contract with a franchised, certificated public  
56 utility for the construction and operation of an electrical service distribution system within the

57 special service district.

58 (2) (a) The area within any special service district may include all or any part of the county  
59 or municipality that established it except that:

60 (i) a special service district may not include the area of any other special service district  
61 established by the same county or municipality that is now providing the same service proposed  
62 to be supplied by the new special service district;

63 (ii) a special service district established by a county may contain all or a part of any  
64 municipality or of an existing improvement district that provides the same service proposed to be  
65 provided by the special service district, but only with the consent of the governing authority as  
66 provided in a resolution or ordinance adopted by the governing authority; and

67 (iii) a special service district may not include any area not directly benefited by the services  
68 provided under this section without the consent of the nonbenefited landowner.

69 (b) All parts of a special service district need not be contiguous.

70 (3) (a) As provided in Section 17A-2-1315, the governing authority of any special service  
71 district created under this part may create one or more improvement districts within the boundaries  
72 of the special service district by following the procedures in, and meeting the requirements of,  
73 Chapter 3, Part 2 or 3.

74 (b) The intent to create an improvement district need not be present at the time a special  
75 service district is organized.

76 (c) Any improvement district created within the boundaries of a special service district  
77 may only be organized to undertake projects or improvements for which the special service district  
78 creating that improvement district was organized.

79 (d) The special service district shall meet all procedural requirements for creating an  
80 improvement district at the time the improvement district is created, as provided in Section  
81 17A-2-1315 and in Chapter 3, Part 2 or 3.

82 (e) In determining whether or not a project or improvement undertaken by an improvement  
83 district is within the scope of the purposes for which the special service district creating that  
84 improvement district was organized, any project or improvement reasonably related to the  
85 purposes for which the special service district creating that improvement district was organized  
86 is considered to be within the scope of those purposes.

87 (4) The creation of a special service district to provide jail services as provided in

88 Subsection (1)(a)(x) does not affect the ability of a municipality under Section 10-8-58 to provide,  
89 operate, and maintain facilities for the temporary incarceration, not to exceed 72 hours, of persons  
90 charged with the violation of a municipal ordinance.

91 Section 3. Section **17A-2-1320** is amended to read:

92 **17A-2-1320. Fees or charges -- Penalties for delinquencies.**

93 (1) (a) ~~The~~ Except as provided in Subsection (3), the governing authority of a service  
94 district may enact a resolution or ordinance that imposes fees or charges for any commodities,  
95 services, or facilities provided by the service district.

96 (b) (i) The governing authority may collect those fees or charges, and may pledge all or  
97 part of the revenues from those fees and charges to the payment of any bonds issued by the service  
98 district, whether the bonds are issued as revenue bonds, guaranteed bonds, or as general obligations  
99 of the district.

100 (ii) When revenue bonds are issued payable solely from the fees and charges authorized  
101 by this subsection, the fees and charges shall be sufficient to carry out any provisions of the  
102 resolution or ordinance authorizing the issuance of the revenue bonds, including provisions for  
103 payment of the principal of and interest on the bonds, the operation and maintenance of the  
104 facilities, and the establishment and maintenance of appropriate reserve funds while these bonds  
105 are outstanding.

106 (2) (a) The governing authority may adopt rules to assure the proper collection and  
107 enforcement of all fees and charges imposed by this section.

108 (b) (i) The governing authority may assess and collect penalties and interest if the fees and  
109 charges are not paid when due.

110 (ii) Any penalty or interest on delinquent charges assessed under the authority of this  
111 subsection shall be the same as applied to delinquent real property taxes for the year in which the  
112 fee or charge became delinquent.

113 (c) When more than one commodity, service, or facility is furnished by the district, the fees  
114 and charges for all commodities, services, and facilities may be billed to the user in a single bill.

115 (d) All or any of the commodities, services, and facilities furnished to a user by the service  
116 district may be suspended if any fees or charges due the service district are not paid in full when  
117 due.

118 (3) A special service district that provides jail service as provided in Subsection

119 17A-2-1304(1)(a)(x) may not impose any fee or charge under this section for the service it  
120 provides.

121 Section 4. Section **17A-2-1322** is amended to read:

122 **17A-2-1322. Tax levy and bonds -- Approval by majority of electors voting in**  
123 **election -- Procedure for election.**

124 (1) The governing authority of a county or municipality which has established a service  
125 district may levy a tax on all taxable property within the service district in addition to all other  
126 taxes on such property levied or imposed by the county or municipality or by any other public  
127 corporation, district, or political subdivision in which the service district is located, and may also  
128 issue bonds payable in whole or in part from these taxes. No tax may be levied and no bonds or  
129 guaranteed bonds shall be issued, however, unless authorized, except as otherwise provided in  
130 Section 17A-2-1325, by a majority of the qualified electors of the service district voting at an  
131 election for that purpose held as provided in this section.

132 (2) The proposition to levy the tax or to issue the bonds shall be submitted to the qualified  
133 electors of the service district at an election called and held and for which notice is given in the  
134 same manner as is provided in the Utah Municipal Bond Act for the holding of bond elections.  
135 The proposition shall state the purpose or purposes for which the taxes are to be levied or the  
136 bonds are to be issued. In addition, a proposition for the issuance of bonds shall state the  
137 maximum amount of bonds to be issued, the maximum number of years from their respective dates  
138 for which the bonds may run, and, if the bonds are to be payable in whole or in part from taxes,  
139 that fact and that taxes may be levied on all taxable property in the service district to pay the  
140 principal of and interest on the bonds. The purpose or purposes may be stated in general terms and  
141 need not specify the particular projects or services for which the taxes are to be levied or the bonds  
142 are to be issued nor the specific amount of the proceeds of the taxes or of the bonds to be expended  
143 for each project or service. If bonds are to be payable in part from tax proceeds and in part from  
144 the operating revenues of the service district or from any combination of them, the proposition  
145 shall so indicate but need not specify how the bonds are to be divided as to source of payment. If  
146 the bonds are to be issued as guaranteed bonds, the proposition shall also clearly state that fact  
147 together with the name or names of the guarantors. A proposition for the levy of taxes and for the  
148 issuance of bonds may be combined as a single proposition.

149 (3) A tax levied under this section shall be the sole source of funding for a special service

150 district that provides jail service as provided in Subsection 17A-2-1304(1)(a)(x).

151 Section 5. Section **17A-2-1326** is amended to read:

152 **17A-2-1326. Administrative control board -- Powers -- Compensation.**

153 (1) (a) The governing authority of a municipality or the county legislative body that has  
154 established a special service district may, by resolution adopted at the time of the establishment  
155 or at any time afterwards, create an administrative control board for the special service district.

156 (b) (i) [~~The~~] Except as provided in Subsection (1)(e), each administrative control board  
157 shall consist of at least three and no more than seven persons, each of whom is a qualified elector  
158 of the service district.

159 (ii) If a county establishes a service district that includes all or part of one or more  
160 municipalities or one or more improvement districts organized under Title 17A, Chapter 2, Part  
161 3, County Improvement Districts for Water, Sewerage, Flood Control, Electric and Gas, to provide  
162 the same service as the service district, the municipality or improvement district may appoint one  
163 member to represent it on any administrative control board created.

164 (iii) That member may, but need not, be a qualified elector of the service district.

165 (c) (i) If a service district is providing commodities, services, or facilities to an institution  
166 of higher education, that institution may appoint the number of members necessary to assure that  
167 it has at least 1/3 of the total of the board members to represent it on the board.

168 (ii) Those members may, but need not, be qualified electors of the service district.

169 (d) The number of members of the administrative control board shall be increased by the  
170 number of improvement district, municipal, or institution of higher education members appointed.

171 (e) Notwithstanding Subsection (1)(b), each administrative control board of a special  
172 service district that provides jail services as provided in Subsection 17A-2-1304(1)(a)(x) shall  
173 consist of nine members, three of whom shall be selected from a list of at least six  
174 recommendations from the county sheriff, three of whom shall be selected from a list of at least  
175 six recommendations from the municipalities within the county, and three of whom shall be  
176 selected from a list of at least six recommendations from the county executive.

177 (2) Members of the administrative control board other than improvement district,  
178 municipal, or institution of higher education members shall be either appointed or elected as  
179 provided in Title 17A, Chapter 1, Part 3, Special District Board Selection Procedures.

180 (3) (a) If a service district was established to provide either water or sewerage service or

181 both, the governing authority may by resolution adopted at or after the time of establishment, or  
182 if the service district was established before March 29, 1983, or within 90 days after that date,  
183 create an administrative control board according to Subsection (1).

184 (b) A resolution creating a service district for water or sewerage purposes adopted under  
185 Section 17A-2-1305 after March 29, 1983, shall identify all existing water and sewerage districts  
186 within the area of the proposed service district.

187 (4) (a) One-half of the members initially elected or appointed shall serve two-year terms  
188 and 1/2 shall serve four year terms.

189 (b) The initial terms shall be determined by lot.

190 (5) (a) The governing authority of the municipality or the county legislative body that  
191 established the service district may, by resolution, delegate any of its powers to the administrative  
192 control board, including the power to act as the governing authority of the service district and to  
193 exercise all or any of the powers provided for in Sections 17A-2-1314, 17A-2-1316, 17A-2-1320,  
194 and 17A-2-1321.

195 (b) Notwithstanding anything to the contrary in this part, the governing authority of the  
196 municipality or the county legislative body may not delegate the power to:

197 (i) levy a tax on the taxable property of the service district;

198 (ii) issue bonds payable from taxes;

199 (iii) call or hold an election for the authorization of the tax or bonds;

200 (iv) levy assessments for improvements in an improvement district created under Title  
201 17A, Chapter 3, Part 3, Municipal Improvement Districts, or Title 17A, Chapter 3, Part 2, County  
202 Improvement Districts;

203 (v) issue interim warrants or bonds payable from those assessments; or

204 (vi) appoint a board of equalization under Section 17A-3-217 or Section 17A-3-317.

205 (c) The administrative control board may not hold an election, levy a tax or assessment,  
206 or issue bonds or interim warrants unless the county or municipal legislative body that created the  
207 district has approved.

208 [~~(d)~~] (6) The county or municipal legislative body that created the district may revoke in  
209 whole or in part any power or authority delegated to an administrative control board or other  
210 officers or employees.

211 [~~(6)~~] (7) Administrative control board members may receive compensation and

212 reimbursement of expenses as provided in Section 17B-2-404 to the same extent as if they were  
213 members of a board of trustees of a local district.

214 (8) If a county legislative body establishes an administrative control board under this  
215 section for a special service district that provides jail service as provided in Subsection  
216 17A-2-1304(1)(a)(x), the administrative control board may review and approve any amount  
217 charged to the special service district as reimbursement to the county for services provided under  
218 Subsection 17A-2-1314(1)(g) before the amount is included in the special service district budget.

219 Section 6. Section **59-2-924** is amended to read:

220 **59-2-924. Report of valuation of property to county auditor and commission --**  
221 **Transmittal by auditor to governing bodies -- Certified tax rate -- Adoption of tentative**  
222 **budget.**

223 (1) (a) Before June 1 of each year, the county assessor of each county shall deliver to the  
224 county auditor and the commission the following statements:

225 (i) a statement containing the aggregate valuation of all taxable property in each taxing  
226 entity; and

227 (ii) a statement containing the taxable value of any additional personal property estimated  
228 by the county assessor to be subject to taxation in the current year.

229 (b) The county auditor shall, on or before June 8, transmit to the governing body of each  
230 taxing entity:

231 (i) the statements described in Subsections (1)(a)(i) and (ii);

232 (ii) an estimate of the revenue from personal property;

233 (iii) the certified tax rate; and

234 (iv) all forms necessary to submit a tax levy request.

235 (2) (a) (i) The "certified tax rate" means a tax rate that will provide the same ad valorem  
236 property tax revenues for a taxing entity as were collected by that taxing entity for the prior year.

237 (ii) For purposes of this Subsection (2), "ad valorem property tax revenues" do not include:

238 (A) collections from redemptions;

239 (B) interest; and

240 (C) penalties.

241 (iii) Except as provided in Subsection (2)(a)(iv), the certified tax rate shall be calculated  
242 by dividing the ad valorem property tax revenues collected for the prior year by the taxing entity

243 by the taxable value established in accordance with Section 59-2-913.

244 (iv) The certified tax rates for the taxing entities described in this Subsection (2)(a)(iv)  
245 shall be calculated as follows:

246 (A) except as provided in Subsection (2)(a)(iv)(B), for new taxing entities the certified tax  
247 rate is zero;

248 (B) for each municipality incorporated on or after July 1, 1996, the certified tax rate is:

249 (I) in a county of the first, second, or third class, the levy imposed for municipal-type  
250 services under Sections 17-34-1 and 17-36-9; and

251 (II) in a county of the fourth, fifth, or sixth class, the levy imposed for general county  
252 purposes and such other levies imposed solely for the municipal-type services identified in Section  
253 17-34-1 and Subsection 17-36-3(22);

254 (C) for debt service voted on by the public, the certified tax rate shall be the actual levy  
255 imposed by that section, except that the certified tax rates for the following levies shall be  
256 calculated in accordance with Section 59-2-913 and this section:

257 (I) school leeways provided for under Sections 11-2-7, 53A-16-110, 53A-17a-125,  
258 53A-17a-127, 53A-17a-134, 53A-17a-143, 53A-17a-145, and 53A-21-103; and

259 (II) levies to pay for the costs of state legislative mandates or judicial or administrative  
260 orders under Section 59-2-906.3.

261 (v) (A) A judgment levy imposed under Section 59-2-1328 or Section 59-2-1330 shall be  
262 established at that rate which is sufficient to generate only the revenue required to satisfy one or  
263 more eligible judgments, as defined in Section 59-2-102.

264 (B) The ad valorem property tax revenue generated by the judgment levy shall not be  
265 considered in establishing the taxing entity's aggregate certified tax rate.

266 (b) (i) For the purpose of calculating the certified tax rate, the county auditor shall use the  
267 taxable value of property on the assessment roll.

268 (ii) For purposes of Subsection (2)(b)(i), the taxable value of property on the assessment  
269 roll does not include new growth as defined in Subsection (2)(b)(iii).

270 (iii) "New growth" means:

271 (A) the difference between the increase in taxable value of the taxing entity from the  
272 previous calendar year to the current year; minus

273 (B) the amount of an increase in taxable value described in Subsection (2)(b)(iv).

274 (iv) Subsection (2)(b)(iii)(B) applies to the following increases in taxable value:  
275 (A) the amount of increase to locally assessed real property taxable values resulting from  
276 factoring, reappraisal, or any other adjustments; or  
277 (B) the amount of an increase in the taxable value of property assessed by the commission  
278 under Section 59-2-201 resulting from a change in the method of apportioning the taxable value  
279 prescribed by:  
280 (I) the Legislature;  
281 (II) a court;  
282 (III) the commission in an administrative rule; or  
283 (IV) the commission in an administrative order.  
284 (c) Beginning January 1, 1997, if a taxing entity receives increased revenues from uniform  
285 fees on tangible personal property under Section 59-2-404, 59-2-405, or 59-2-405.1 as a result of  
286 any county imposing a sales and use tax under Chapter 12, Part 11, County Option Sales and Use  
287 Tax, the taxing entity shall decrease its certified tax rate to offset the increased revenues.  
288 (d) (i) Beginning July 1, 1997, if a county has imposed a sales and use tax under Chapter  
289 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:  
290 (A) decreased on a one-time basis by the amount of the estimated sales tax revenue to be  
291 distributed to the county under Subsection 59-12-1102(3); and  
292 (B) increased by the amount necessary to offset the county's reduction in revenue from  
293 uniform fees on tangible personal property under Section 59-2-404, 59-2-405, or 59-2-405.1 as a  
294 result of the decrease in the certified tax rate under Subsection (2)(d)(i)(A).  
295 (ii) The commission shall determine estimates of sales tax distributions for purposes of  
296 Subsection (2)(d)(i).  
297 (e) Beginning January 1, 1998, if a municipality has imposed an additional resort  
298 communities sales tax under Section 59-12-402, the municipality's certified tax rate shall be  
299 decreased on a one-time basis by the amount necessary to offset the first 12 months of estimated  
300 revenue from the additional resort communities sales tax imposed under Section 59-12-402.  
301 (f) For the calendar year beginning on January 1, 1999, and ending on December 31, 1999,  
302 a taxing entity's certified tax rate shall be adjusted by the amount necessary to offset the adjustment  
303 in revenues from uniform fees on tangible personal property under Section 59-2-405.1 as a result  
304 of the adjustment in uniform fees on tangible personal property under Section 59-2-405.1 enacted

305 by the Legislature during the 1998 Annual General Session.

306 (g) For purposes of Subsections (2)(h) through (j):

307 (i) "1998 actual collections" means the amount of revenues a taxing entity actually  
308 collected for the calendar year beginning on January 1, 1998, under Section 59-2-405 for:

309 (A) motor vehicles required to be registered with the state that weigh 12,000 pounds or  
310 less; and

311 (B) state-assessed commercial vehicles required to be registered with the state that weigh  
312 12,000 pounds or less.

313 (ii) "1999 actual collections" means the amount of revenues a taxing entity actually  
314 collected for the calendar year beginning on January 1, 1999, under Section 59-2-405.1.

315 (h) For the calendar year beginning on January 1, 2000, the commission shall make the  
316 following adjustments:

317 (i) the commission shall make the adjustment described in Subsection (2)(i)(i) if, for the  
318 calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were greater  
319 than the sum of:

320 (A) the taxing entity's 1999 actual collections; and

321 (B) any adjustments the commission made under Subsection (2)(f);

322 (ii) the commission shall make the adjustment described in Subsection (2)(i)(ii) if, for the  
323 calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were greater  
324 than the taxing entity's 1999 actual collections, but the taxing entity's 1998 actual collections were  
325 less than the sum of:

326 (A) the taxing entity's 1999 actual collections; and

327 (B) any adjustments the commission made under Subsection (2)(f); and

328 (iii) the commission shall make the adjustment described in Subsection (2)(i)(iii) if, for  
329 the calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were less  
330 than the taxing entity's 1999 actual collections.

331 (i) (i) For purposes of Subsection (2)(h)(i), the commission shall increase a taxing entity's  
332 certified tax rate under this section and a taxing entity's certified revenue levy under Section  
333 59-2-906.1 by the amount necessary to offset the difference between:

334 (A) the taxing entity's 1998 actual collections; and

335 (B) the sum of:

- 336 (I) the taxing entity's 1999 actual collections; and
- 337 (II) any adjustments the commission made under Subsection (2)(f).
- 338 (ii) For purposes of Subsection (2)(h)(ii), the commission shall decrease a taxing entity's
- 339 certified tax rate under this section and a taxing entity's certified revenue levy under Section
- 340 59-2-906.1 by the amount necessary to offset the difference between:
- 341 (A) the sum of:
- 342 (I) the taxing entity's 1999 actual collections; and
- 343 (II) any adjustments the commission made under Subsection (2)(f); and
- 344 (B) the taxing entity's 1998 actual collections.
- 345 (iii) For purposes of Subsection (2)(h)(iii), the commission shall decrease a taxing entity's
- 346 certified tax rate under this section and a taxing entity's certified revenue levy under Section
- 347 59-2-906.1 by the amount of any adjustments the commission made under Subsection (2)(f).
- 348 (j) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, for
- 349 purposes of Subsections (2)(f) through (i), the commission may make rules establishing the method
- 350 for determining a taxing entity's 1998 actual collections and 1999 actual collections.
- 351 (k) (i) (A) For fiscal year 2000, the certified tax rate of each county to which Subsection
- 352 17-34-3(4)(a) applies shall be decreased by the amount necessary to reduce revenues in that fiscal
- 353 year by an amount equal to the difference between the amount the county budgeted in its 2000
- 354 fiscal year budget for advanced life support and paramedic services countywide and the amount
- 355 the county spent during fiscal year 2000 for those services, excluding amounts spent from a
- 356 municipal services fund for those services.
- 357 (B) For fiscal year 2001, the certified tax rate of each county to which Subsection
- 358 17-34-3(4)(a) applies shall be decreased by the amount necessary to reduce revenues in that fiscal
- 359 year by the amount that the county spent during fiscal year 2000 for advanced life support and
- 360 paramedic services countywide, excluding amounts spent from a municipal services fund for those
- 361 services.
- 362 (ii) (A) For fiscal year 2001, a city or town located within a county of the first class to
- 363 which Subsection 17-34-3(4)(a) applies may increase its certified tax rate by the amount necessary
- 364 to generate within the city or town the same amount of revenues as the county would collect from
- 365 that city or town if the decrease under Subsection (2)(k)(i) did not occur.
- 366 (B) An increase under Subsection (2)(k)(ii)(A) is not subject to the notice and hearing

367 requirements of Sections 59-2-918 and 59-2-919.

368 (1) (i) This Subsection (2)(l) applies to each county that:

369 (A) establishes a countywide special service district under Title 17A, Chapter 2, Part 13,  
370 Special Service Districts, to provide jail service, as provided in Subsection 17A-2-1304(1)(a)(x):  
371 and

372 (B) levies a property tax on behalf of the special service district under Section  
373 17A-2-1322.

374 (ii) (A) The certified tax rate of each county to which this Subsection (2)(l) applies shall  
375 be decreased by the amount necessary to reduce county revenues by the same amount of revenues  
376 that will be generated by the property tax imposed on behalf of the special service districts.

377 (B) Each decrease under Subsection (2)(l)(ii)(A) shall occur contemporaneously with the  
378 levy on behalf of the special service district under Section 17A-2-1322.

379 (3) (a) On or before June 22, each taxing entity shall annually adopt a tentative budget.

380 (b) If the taxing entity intends to exceed the certified tax rate, it shall notify the county  
381 auditor of:

382 (i) its intent to exceed the certified tax rate; and

383 (ii) the amount by which it proposes to exceed the certified tax rate.

384 (c) The county auditor shall notify all property owners of any intent to exceed the certified  
385 tax rate in accordance with Subsection 59-2-919(2).

386 (4) (a) The taxable value for the base year under Subsection 17A-2-1247(2)(a) or  
387 17A-2-1202(2), as the case may be, shall be reduced for any year to the extent necessary to provide  
388 a redevelopment agency established under Title 17A, Chapter 2, Part 12, Utah Neighborhood  
389 Development Act, with approximately the same amount of money the agency would have received  
390 without a reduction in the county's certified tax rate if:

391 (i) in that year there is a decrease in the certified tax rate under Subsection (2)(c) or  
392 (2)(d)(i);

393 (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the  
394 previous year; and

395 (iii) the decrease results in a reduction of the amount to be paid to the agency under  
396 Section 17A-2-1247 or 17A-2-1247.5.

397 (b) The taxable value of the base year under Subsection 17A-2-1247(2)(a) or

398 17A-2-1202(2), as the case may be, shall be increased in any year to the extent necessary to  
399 provide a redevelopment agency with approximately the same amount of money as the agency  
400 would have received without an increase in the certified tax rate that year if:

401 (i) in that year the taxable value for the base year under Subsection 17A-2-1247(2) or  
402 17A-2-1202(2) is reduced due to a decrease in the certified tax rate under Subsection (2)(c) or  
403 (2)(d)(i); and

404 (ii) The certified tax rate of a city, school district, or special district increases independent  
405 of the adjustment to the taxable value of the base year.

406 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2)(c) or (2)(d)(i),  
407 the amount of money allocated and, when collected, paid each year to a redevelopment agency  
408 established under Title 17A, Chapter 2, Part 12, Utah Neighborhood Development Act, for the  
409 payment of bonds or other contract indebtedness, but not for administrative costs, may not be less  
410 than that amount would have been without a decrease in the certified tax rate under Subsection  
411 (2)(c) or (2)(d)(i).