

28 the rate of county service area taxes or charges or combination of both and shall certify the rate
29 to the county legislative body. [The]

30 (2) Except as provided in Section 17A-2-424, a tax levy rate [so] certified for [any] a
31 county service area under Subsection (1) may not in any year exceed:

32 (a) ~~§~~ → [:.0025] ~~Ĥ~~ → [:.0023] .0021 ← ~~Ĥ~~ ← ~~§~~ per dollar of taxable value of taxable property
32a located in the
32a county service
33 area, if the county service area:

34 (i) is located in a county of the first class; and

35 (ii) provides fire protection, paramedic, and emergency services; or

36 (b) for each other county service area, .0014 per dollar of taxable value of taxable
37 property located in the county service area[; except as provided in Section 17A-2-424].

Legislative Review Note
as of 4-6-05 12:45 PM

Based on a limited legal review, this legislation has not been determined to have a high probability of being held unconstitutional.

Office of Legislative Research and General Counsel

Fiscal Note
Bill Number SB1003

Property Tax - County Service Areas

18-Apr-05

3:46 PM

State Impact

Passage of this bill could increase local revenues by \$11,381,900 in FY 2006 and \$11,532,700 in FY 2007 if adopted at the maximum rate.

Individual and Business Impact

Individuals could see increases in property taxes owed.

Office of the Legislative Fiscal Analyst