

**DISTRICTS PROVIDING SERVICE TO  
TAXED PROPERTY**

2009 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Michael G. Waddoups**

House Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill enacts and modifies provisions relating to services that districts provide to property.

**Highlighted Provisions:**

This bill:

- ▶ prohibits local districts and special service districts that levy a property tax to fund some or all of the cost of providing service to property within the district from denying service to property that is subject to that property tax.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17D-1-106**, as enacted by Laws of Utah 2008, Chapter 360

ENACTS:

**17B-1-118**, Utah Code Annotated 1953

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



28 Section 1. Section **17B-1-118** is enacted to read:

29 **17B-1-118. Local district may not deny service to taxed property.**

30 A local district that levies a property tax to pay some or all of the cost of providing  
31 water, sewer, or other service to property within the district may not deny that service to  
32 property that is subject to that tax.

33 Section 2. Section **17D-1-106** is amended to read:

34 **17D-1-106. Special service districts subject to other provisions.**

35 (1) A special service district is, to the same extent as if it were a local district, subject  
36 to and governed by:

37 (a) Sections 17B-1-105, 17B-1-107, 17B-1-108, 17B-1-109, 17B-1-110, 17B-1-111,  
38 17B-1-112, 17B-1-113, [~~and~~] 17B-1-116, and 17B-1-118;

39 (b) Sections 17B-1-304, 17B-1-305, 17B-1-306, 17B-1-307, 17B-1-310, 17B-1-312,  
40 and 17B-1-313;

41 (c) Title 17B, Chapter 1, Part 6, Fiscal Procedures for Local Districts;

42 (d) Title 17B, Chapter 1, Part 7, Local District Budgets and Audit Reports;

43 (e) Title 17B, Chapter 1, Part 8, Local District Personnel Management; and

44 (f) Title 17B, Chapter 1, Part 9, Collection of Service Fees and Charges.

45 (2) For purposes of applying the provisions listed in Subsection (1) to a special service  
46 district, each reference in those provisions to the local district board of trustees means the  
47 governing authority.

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**Legislative Review Note**  
**as of 1-16-09 3:14 PM**

**Office of Legislative Research and General Counsel**

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**S.B. 60 - Districts Providing Service to Taxed Property**

**Fiscal Note**

2009 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

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