

**LOCAL DISTRICT TAX AMENDMENTS**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Derek E. Brown**

Senate Sponsor: Curtis S. Bramble

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**LONG TITLE**

**General Description:**

This bill amends local district property tax provisions.

**Highlighted Provisions:**

This bill:

- ▶ amends provisions relating to a local district property tax; and
- ▶ makes technical corrections.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17B-1-1002**, as last amended by Laws of Utah 2008, Chapter 360

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

Section 1. Section **17B-1-1002** is amended to read:

**17B-1-1002. Limit on local district property tax levy -- Exclusions.**

(1) The rate at which a local district levies a property tax for district operation and maintenance expenses on the taxable value of taxable property within the district may not exceed:



- 28 (a) .0008, for a basic local district;
- 29 (b) .0004, for a cemetery maintenance district;
- 30 (c) .0004, for a drainage district;
- 31 (d) .0008, for a fire protection district;
- 32 (e) .0008, for an improvement district;
- 33 (f) .0005, for a metropolitan water district;
- 34 (g) .0004, for a mosquito abatement district;
- 35 (h) .0004, for a public transit district;
- 36 (i) (i) .0023, for a service area that:
- 37 (A) is located in a county of the first or second class; and
- 38 (B) (I) provides fire protection, paramedic, and emergency services; or
- 39 (II) provides law enforcement services; or
- 40 (ii) .0014, for each other service area; or
- 41 (j) the rates provided in Section 17B-2a-1006, for a water conservancy district.
- 42 (2) Property taxes levied by a local district are excluded from the limit applicable to
- 43 that district under Subsection (1) if the taxes are:
- 44 (a) levied under Section 17B-1-1103 by a local district, other than a water conservancy
- 45 district, to pay principal of and interest on general obligation bonds issued by the district;
- 46 (b) levied to pay debt and interest owed to the United States; or
- 47 (c) levied to pay assessments or other amounts due to a water users association or other
- 48 public cooperative or private entity from which the district procures water.

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**Legislative Review Note**  
**as of 2-25-11 8:06 AM**

**Office of Legislative Research and General Counsel**

# FISCAL NOTE

H.B. 446

SHORT TITLE: **Local District Tax Amendments**

SPONSOR: **Brown, D.**

2011 GENERAL SESSION, STATE OF UTAH

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.

2/28/2011, 04:07 PM, Lead Analyst: Wilko, A./Attorney: VA

Office of the Legislative Fiscal Analyst