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PROPERTY TAX REVISIONS
2013 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: John L. Valentine
House Sponsor: Brian M. Greene
LONG TITLE
General Description:
This bill amends provisions related to taxing entity property tax levies. Highlighted Provisions:
This bill:
• authorizes a taxing entity to levy a property tax that exceeds a maximum levy under
certain circumstances; and
► makes technical and conforming changes. Money Appropriated in this Pills
Money Appropriated in this Bill: None
Other Special Clauses:
None
Utah Code Sections Affected:
AMENDS:
59-2-914 , as last amended by Laws of Utah 2008, Chapters 61, 231, and 236
Be it enacted by the Legislature of the state of Utah:
Section 1. Section 59-2-914 is amended to read:
59-2-914. Excess levies Commission to recalculate levy Notice to implement
adjusted levies to county auditor Authority to exceed maximum levy permitted by law.
(1) If the commission determines that a levy established for a taxing entity set under
Section 59-2-913 is in excess of the maximum levy permitted by law, the commission shall:
(a) lower the levy so that it is set at the maximum level permitted by law;

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30	(b) notify the taxing entity which set the excessive rate that the rate has been lowered;
31	and
32	(c) notify the county auditor of the county or counties in which the taxing entity is
33	located to implement the rate established by the commission.
34	(2) A levy set for a taxing entity by the commission under this section shall be the
35	official levy for that taxing entity unless:
36	(a) the taxing entity lowers the levy established by the commission; or
37	(b) the levy is subsequently modified by a court order.
38	(3) [(a) Subject to the provisions of Subsections (1) and (2), beginning January 1, 1995,
39	a] Notwithstanding Subsection (1) or (2), a taxing entity may impose a tax rate [in excess of]
40	that exceeds the maximum levy permitted by law if the tax rate [established by] the taxing
41	entity [for the current year generates revenues for the taxing entity in an amount that is less
42	than the revenues that would be generated by the taxing entity under] imposes is at or below
43	the <u>taxing entity's</u> certified tax rate established in Section 59-2-924.
14	[(b) A taxing entity meeting the requirements of Subsection (3)(a) may impose a tax
45	rate that does not exceed the certified rate established in Section 59-2-924.]