

TAX LEVY FOR ANIMAL CONTROL

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Todd D. Weiler

House Sponsor: Stephen G. Handy

LONG TITLE

General Description:

This bill creates authority for a county to impose a property tax levy to fund animal welfare services.

Highlighted Provisions:

This bill:

- ▶ authorizes a county to impose a property tax levy for animal welfare services under certain circumstances;

- ▶ requires a county or a municipality that receives animal welfare services from the county to reduce the rate of property tax that the county or the municipality imposes for general tax purposes to offset the revenue generated by the animal welfare services levy for the first year in which the county imposes an animal welfare services levy; and

- ▶ exempts a county levy for animal welfare services from the limitation on the aggregate amount of property tax levies that a county may impose.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

10-5-112, as last amended by Laws of Utah 2019, Chapter 322

10-6-133, as last amended by Laws of Utah 2019, Chapter 322

30 17-36-31, as last amended by Laws of Utah 2014, Chapter 176

31 59-2-911, as last amended by Laws of Utah 2014, Chapter 270

32 ENACTS:

33 11-46-104, Utah Code Annotated 1953



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

36 Section 1. Section 10-5-112 is amended to read:

37 **10-5-112. Property tax levy set by ordinance -- Maximum -- Certification.**

38 (1) Not later than June 22 of each year, or September 1 in the case of a property tax
39 increase under Sections 59-2-919 through 59-2-923, the council, at a regular meeting or special
40 meeting called for that purpose, shall by ordinance or resolution set the real and personal
41 property tax levy for town purposes, but the levy may be set at an appropriate later date with
42 the approval of the State Tax Commission.

43 (2) The combined levies for each town, for all purposes in any year, excluding the
44 retirement of general obligation bonds and the payment of any interest, and taxes expressly
45 authorized by law to be levied in addition, may not exceed .007 per dollar of taxable value of
46 taxable property.

47 (3) The town clerk shall certify the ordinance or resolution setting the levy to the
48 county auditor, or auditors, if the town is located in more than one county, not later than June
49 22 of each year.

50 (4) For the first fiscal year after the year in which a county imposes a levy under
51 Section 11-46-104, a town shall reduce the levy imposed under this section for general tax
52 purposes by the amount necessary to offset the revenue described in Subsection
53 11-46-104(5)(c)(iii).

54 Section 2. Section 10-6-133 is amended to read:

55 **10-6-133. Property tax levy -- Time for setting -- Computation of total levy --**
56 **Apportionment of proceeds -- Maximum levy.**

57 (1) (a) Before June 22 of each year, or September 1 in the case of a property tax rate

58 increase under Sections [59-2-919](#) through [59-2-923](#), the governing body of each city, including
 59 charter cities, at a regular meeting or special meeting called for that purpose, shall by ordinance
 60 or resolution set the real and personal property tax levy for various municipal purposes.

61 (b) Notwithstanding Subsection (1)(a), the governing body may set the levy at an
 62 appropriate later date with the approval of the State Tax Commission.

63 (2) In ~~[its]~~ the governing body's computation of the total levy, the governing body shall
 64 determine the requirements of each fund for which property taxes are to be levied and shall
 65 specify in ~~[its]~~ the governing body's ordinance or resolution adopting the levy the amount
 66 apportioned to each fund.

67 (3) The proceeds of the levy apportioned for city general fund purposes shall be
 68 credited as revenue in the city general fund.

69 (4) The proceeds of the levy apportioned for special fund purposes shall be credited to
 70 the appropriate accounts in the applicable special funds.

71 (5) For the first fiscal year after the year in which a county imposes a levy under
 72 Section [11-46-104](#), a city shall reduce the levy imposed under this section for general tax
 73 purposes by the amount necessary to offset the revenue described in Subsection
 74 [11-46-104\(5\)\(c\)\(iii\)](#).

75 ~~[(5)]~~ (6) The combined levies for each city, including charter cities, for all purposes in
 76 any year, excluding the retirement of general obligation bonds and the payment of any interest,
 77 and taxes expressly authorized by law to be levied in addition, may not exceed .007 per dollar
 78 of taxable value of taxable property.

79 Section 3. Section **11-46-104** is enacted to read:

80 **11-46-104. County tax for provision of animal welfare services.**

81 (1) As used in this section:

82 (a) "County" means a county:

83 (i) of the second, third, fourth, fifth, or sixth class; and

84 (ii) in which the county is the sole provider of animal welfare services under this part.

85 (b) "Municipality" means a city or a town that receives animal welfare services from

86 the county.

87 (2) Subject to Subsections (5) and (6), a legislative body in a county may levy annually
88 a tax not to exceed .0002 of taxable value of taxable property in the county to provide the
89 services described in this chapter.

90 (3) (a) Except as provided in Section [17-36-31](#), the levy described in this section is in
91 addition to other taxes that the county is authorized to levy.

92 (b) The levy described in this section is not subject to the aggregate maximum levy
93 limitation described in Section [59-2-908](#).

94 (4) (a) The county shall levy and collect the tax described in this section in the same
95 manner as other general taxes of the county.

96 (b) The county shall deposit revenue collected from the levy described in this section
97 into a fund known as the county animal welfare fund.

98 (5) Before a county that provides animal welfare services on behalf of one or more
99 municipalities may impose a tax under this section for the first time:

100 (a) the county shall notify each municipality of:

101 (i) the total cost to the county for providing animal welfare services; and

102 (ii) the total amount of revenue the county will generate by imposing a levy under this
103 section;

104 (b) the county and the municipalities shall determine the county's and each
105 municipality's percentage share of the county's cost for providing animal welfare services; and

106 (c) the county shall notify the State Tax Commission of:

107 (i) the names of the municipalities;

108 (ii) the revenue calculated by multiplying the county's percentage share of the cost for
109 providing animal welfare services by the total amount of revenue the county will generate by
110 imposing a levy under this section; and

111 (iii) for each municipality described in Subsection (5)(c)(i), the revenue calculated by
112 multiplying the municipality's percentage share of the cost for providing animal welfare
113 services by the total amount of revenue the county will generate by imposing a levy under this

114 section.

115 (6) A county, as a condition of providing animal welfare services, may not prohibit a
116 municipality from imposing a local animal control ordinance within the municipality that is
117 different than a county animal control ordinance.

118 Section 4. Section **17-36-31** is amended to read:

119 **17-36-31. Tax levy -- Amount.**

120 (1) (a) Before June 22 of each year, the county legislative body shall levy a tax on the
121 taxable real and personal property within the county.

122 (b) In the legislative body's computation of the total levy subject to Sections **59-2-908**
123 and **59-2-911**, [it] the legislative body shall determine the requirements for each fund and
124 specify the amount of the levy apportioned to each fund.

125 (2) The proceeds of the tax apportioned for purposes of the county general fund shall
126 be credited in the county general fund.

127 (3) The proceeds of the tax apportioned for utility and other special fund purposes shall
128 be credited to the appropriate accounts in the utility or other special funds.

129 (4) For the first calendar year in which a county imposes a levy under Section
130 11-46-104, the county shall reduce the levy imposed under this section for general tax purposes
131 by the amount necessary to offset the revenue described in Subsection 11-46-104(5)(c)(ii).

132 Section 5. Section **59-2-911** is amended to read:

133 **59-2-911. Exceptions to maximum levy limitation.**

134 (1) The maximum levies set forth in Section **59-2-908** do not apply to and do not
135 include:

136 (a) levies made to pay outstanding judgment debts;

137 (b) levies made in any special improvement districts;

138 (c) levies made for extended services in any county service area;

139 (d) levies made for county library services;

140 (e) levies made for county animal welfare services;

141 [~~e~~] (f) levies made to be used for storm water, flood, and water quality control;

142 ~~[(f)]~~ (g) levies made to share disaster recovery expenses for public facilities and
143 structures as a condition of state assistance when a Presidential Declaration has been issued
144 under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;

145 ~~[(g)]~~ (h) levies made to pay interest and provide for a sinking fund in connection with
146 any bonded or voter authorized indebtedness, including the bonded or voter authorized
147 indebtedness of county service areas, special service districts, and special improvement
148 districts;

149 ~~[(h)]~~ (i) levies made to fund local health departments;

150 ~~[(i)]~~ (j) levies made to fund public transit districts;

151 ~~[(j)]~~ (k) levies made to establish, maintain, and replenish special improvement guaranty
152 funds;

153 ~~[(k)]~~ (l) levies made in any special service district;

154 ~~[(l)]~~ (m) levies made to fund municipal-type services to unincorporated areas of
155 counties under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;

156 ~~[(m)]~~ (n) levies made to fund the purchase of paramedic or ambulance facilities and
157 equipment and to defray administration, personnel, and other costs of providing emergency
158 medical and paramedic services, but this exception only applies to those counties in which a
159 resolution setting forth the intention to make those levies has been duly adopted by the county
160 legislative body and approved by a majority of the voters of the county voting at a special or
161 general election;

162 ~~[(n)]~~ (o) the multicounty and county assessing and collecting levies under Section
163 [59-2-1602](#); and

164 ~~[(o)]~~ (p) all other exceptions to the maximum levy limitation pursuant to statute.

165 (2) (a) Upon the retirement of bonds issued for the development of a convention
166 complex described in Section [17-12-4](#), and notwithstanding Section [59-2-908](#), any county of
167 the first class may continue to impose a property tax levy equivalent to the average property tax
168 levy previously imposed to pay debt service on those retired bonds.

169 (b) Notwithstanding that the imposition of the levy described in Subsection (2)(a) may

170 not result in an increased amount of ad valorem tax revenue, the levy is subject to the notice
171 requirements of Section 59-2-919.

172 (c) The [~~revenues~~] revenue from this continued levy shall be used only for the funding
173 of convention facilities as defined in Section 59-12-602.

174 Section 6. **Effective date.**

175 This bill takes effect on July 1, 2021.