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Public Infrastructure District Summary

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Overview

PIDs are a financing tool for public infrastructure, not a land use authority

Legislative Authorization

PIDs were authorized by the Legislature in S.B. 228 in 2019. Current statutes can be round in Utah Code Title 17D, Chapter 4.

Number of PIDs

As of January 1, 2026, there were approximately 204 PIDs statewide; about 62% were in Utah, Tooele, and Washington counties.

Common confusion

PIDs are often confused with Infrastructure Financing Districts, which are different legal entities governed by Title 17B and 17D, Chapter 5.

Core framing

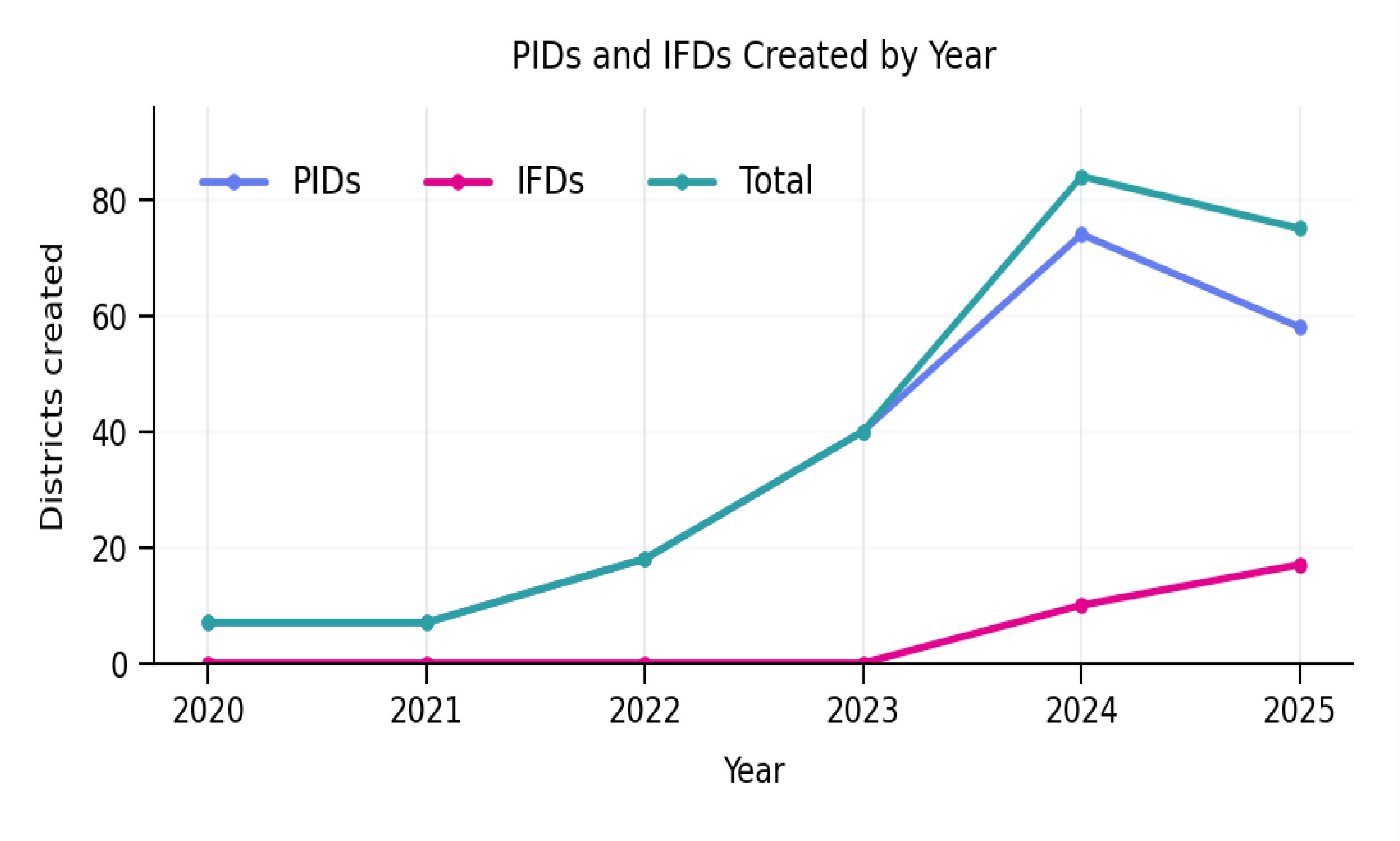
PIDs provide an independent funding mechanism to cover upfront infrastructure costs for undeveloped sites and can only be used for public infrastructure or private infrastructure under certain circumstances.

Practical takeaway

PIDs are legal entities with financing mechanisms. They have no land use authority, and debt is intended to remain separate from the creating entity.

Number of PIDs Created Since 2020

Creation activity by year, including Infrastructure Financing Districts



Reported creations

Year	PIDs	IFDs	Total
2020	7	0	7
2021	7	0	7
2022	18	0	18
2023	40	0	40
2024	74	10	84
2025	58	17	75

Data note
IFDs were created by H.B. 13 in the 2024 General Session and can be difficult to separate from PIDs when collecting data.

PID Creation Process

In addition to the provisions regarding the creation of a special district in Title 17B, Chapter 1, Provisions Applicable to All Special Districts, the following requirements are applicable to the creation of a PID.

1 Petition

100% of surface property owners consent to participate.

2 Evaluation & approval

Creating entity must adopt a resolution creating the PID.

3 Governing documents

Creating entity sets terms and may impose additional requirements through the governing documents.

4 Board

Initial board is appointed by the creating entity; transition to election occurs when statutory criteria are met.

5 Annexation / withdrawal

PID boundary changes require approvals and property owner consent; bonded obligations continue for withdrawn property.

Governance emphasis

The creating entity is responsible for governing documents, and amendments to change a property tax levy rate established in a governing document require 100% surface property owner approval.

General Limitations and Restrictions

Statute sets broad limits; creating entities can add stricter guardrails

Governing documents may be stricter

Creating entities may establish detailed limitations and restrictions in governing documents.

Separate from creating entity

PIDs are intended to be separate and distinct from the creating entity.

Municipal advisor before bond issuance

Prior to issuing a limited tax or assessment bond, a PID must engage a municipal advisor to certify reasonableness of the structure and rates.

Public infrastructure standards

PID infrastructure connected to another public entity system must comply with that public entity's design, inspection, and other standards.

Property tax cap under PID Act

Utah Code Section 17D-4-303(1) provides that a PID may levy a property tax up to .015 per dollar of taxable value of property within the district, unless the creating entity imposes stricter limits.

Major Funding Sources

This does not capture all, but only the major sources of revenue for PIDs.

Bonds

PIDs can issue bonds to cover up-front infrastructure costs.

Limited property tax

A PID can levy a limited property tax.

Fees

In addition to fees allowed for special districts generally, a PID may charge a fee for administrative services.

Tax increment

PIDs are not authorized in statute to trigger and collect tax increment; they may receive it from a creating entity by agreements.

Reporting and Dissolution

Reporting requirements of PIDs and entities that receive tax increment financing.

Annual financial reports

PIDs are required to file annual financial reports with the creating entity as specified in the governing documents.

Tax increment reporting

S.B. 206 Tax Amendments (Harper, 2026) requires additional reporting for entities receiving property tax growth, differential, or tax increment to report specified information to the Utah Association of Counties.

Dissolution Requirements

Debt paid

PID debt is paid.

Obligations satisfied

Contractual obligations are satisfied or defeased.

Infrastructure complete

Infrastructure is completed, accepted, and transferred for ongoing maintenance.

Notice and certificate

PID files notice with Lt. Governor, who issues certificate of dissolution.

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Questions?