

**Effective 5/10/2016**

**Part 3  
Agency Property**

**17C-1-301.1 Title.**

This part is known as "Agency Property."

Enacted by Chapter 350, 2016 General Session

**17C-1-301.5 Agency property exempt from taxation -- Exception.**

- (1) Agency property acquired or held for purposes of this title is public property used for essential public and governmental purposes and, subject to Subsection (2), is exempt from taxation by a taxing entity.
- (2) The exemption in Subsection (1) does not apply to property that the agency leases to a lessee unless the lessee is entitled to a tax exemption with respect to the property.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-302 Agency property exempt from levy and execution sale -- Judgment against community or agency.**

- (1)
  - (a)
    - (i) All agency property, including funds the agency owns or holds for purposes of this title, is exempt from levy and execution sale, and no execution or judicial process may issue against the property.
    - (ii) A judgment against an agency may not be a charge or lien upon agency property.
  - (b) Subsection (1)(a) does not apply to or limit the right of an obligee to pursue any remedy for the enforcement of any pledge or lien given by an agency on the agency's funds or revenues.
- (2) A judgment against the community that created the agency may not be a charge or lien upon agency property.
- (3) A judgment against an agency may not be a charge or lien upon property of the community that created the agency.

Amended by Chapter 350, 2016 General Session