

Effective 1/1/2017

53A-17a-164 Board local levy -- State guarantee.

- (1) Subject to the other requirements of this section, for a calendar year beginning on or after January 1, 2012, a local school board may levy a tax to fund the school district's general fund.
- (2)
 - (a) For purposes of this Subsection (2), "combined rate" means the sum of:
 - (i) the rate imposed by a local school board under Subsection (1); and
 - (ii) the charter school levy rate, described in Section 53A-1a-513.1, for the local school board's school district.
 - (b) Except as provided in Subsection (2)(c), beginning on January 1, 2017, a school district's combined rate may not exceed .0018 per dollar of taxable value in any calendar year.
 - (c) Beginning on January 1, 2017, a school district's combined rate may not exceed .0025 per dollar of taxable value in any calendar year if, during the calendar year beginning on January 1, 2011, the school district's total tax rate for the following levies was greater than .0018 per dollar of taxable value:
 - (i) a recreation levy imposed under Section 11-2-7;
 - (ii) a transportation levy imposed under Section 53A-17a-127;
 - (iii) a board-authorized levy imposed under Section 53A-17a-134;
 - (iv) an impact aid levy imposed under Section 53A-17a-143;
 - (v) the portion of a 10% of basic levy imposed under Section 53A-17a-145 that is budgeted for purposes other than capital outlay or debt service;
 - (vi) a reading levy imposed under Section 53A-17a-151; and
 - (vii) a tort liability levy imposed under Section 63G-7-704.
- (3)
 - (a) In addition to the revenue a school district collects from the imposition of a levy pursuant to this section, the state shall contribute an amount sufficient to guarantee that each .0001 of the first .0004 per dollar of taxable value generates an amount equal to the state guarantee per weighted pupil unit described in Subsection 53A-17a-133(4).
 - (b)
 - (i) The amount of state guarantee money to which a school district would otherwise be entitled to under this Subsection (3) may not be reduced for the sole reason that the district's levy is reduced as a consequence of changes in the certified tax rate under Section 59-2-924 pursuant to changes in property valuation.
 - (ii) Subsection (3)(b)(i) applies for a period of five years following any changes in the certified tax rate.
- (4)
 - (a) For a calendar year beginning on or after January 1, 2017, the State Tax Commission shall adjust a board local levy rate imposed by a local school board under this section by the amount necessary to offset the change in revenues from the charter school levy imposed under Section 53A-1a-513.1.
 - (b) A local school board is not required to comply with the notice and public hearing requirements of Section 59-2-919 for an offset described in Subsection (4)(a) to the change in revenues from the charter school levy imposed under Section 53A-1a-513.1.
 - (c) A local school board may not increase a board local levy rate under this section before December 31, 2016, if the local school board did not give public notice on or before March 4, 2016, of the local school board's intent to increase the board local levy rate.
 - (d) So long as the charter school levy rate does not exceed 25% of the charter school levy per district revenues, a local school board may not increase a board local levy rate under this

section if the purpose of increasing the board local levy rate is to capture the revenues assigned to the charter school levy through the adjustment in a board local levy rate under Subsection (4)(a).

- (e) Before a local school board takes action to increase a board local levy rate under this section, the local school board shall:
 - (i) prepare a written statement that attests that the local school board is in compliance with Subsection (4)(d);
 - (ii) read the statement described in Subsection (4)(e)(i) during a local school board public meeting where the local school board discusses increasing the board local levy rate; and
 - (iii) send a copy of the statement described in Subsection (4)(e)(i) to the State Tax Commission.

Amended by Chapter 367, 2016 General Session