

**59-2-908 Single aggregate limitation -- Maximum levy.**

- (1) Except as provided in Subsection (2), each county shall have a single aggregate limitation on the property tax levied for all purposes by the county. Except as provided in Section 59-2-911, this limitation may not exceed the maximum set forth in this section. The maximum is:
- (a) .0032 per dollar of taxable value in all counties with a total taxable value of more than \$100,000,000; and
  - (b) .0036 per dollar of taxable value in all counties with a total taxable value of less than \$100,000,000.
- (2)
- (a) Beginning January 1, 1995, a county may impose a tax rate in excess of the limitation provided in Subsection (1) if the rate established under Subsection (1)(a) or (b) generates revenues for the county in an amount that is less than the revenues that would be generated by the county under the certified tax rate established in Section 59-2-924.
  - (b) A county meeting the requirements of Subsection (2)(a) may impose a tax rate that does not exceed the certified tax rate established in Section 59-2-924.

Amended by Chapter 61, 2008 General Session  
Amended by Chapter 231, 2008 General Session  
Amended by Chapter 236, 2008 General Session