

59-2-914 Excess levies -- Commission to recalculate levy -- Notice to implement adjusted levies to county auditor -- Authority to exceed maximum levy permitted by law.

- (1) If the commission determines that a levy established for a taxing entity set under Section 59-2-913 is in excess of the maximum levy permitted by law, the commission shall:
 - (a) lower the levy so that it is set at the maximum level permitted by law;
 - (b) notify the taxing entity which set the excessive rate that the rate has been lowered; and
 - (c) notify the county auditor of the county or counties in which the taxing entity is located to implement the rate established by the commission.
- (2) A levy set for a taxing entity by the commission under this section shall be the official levy for that taxing entity unless:
 - (a) the taxing entity lowers the levy established by the commission; or
 - (b) the levy is subsequently modified by a court order.
- (3) Notwithstanding Subsection (1) or (2), a taxing entity may impose a tax rate that exceeds the maximum levy permitted by law if the tax rate the taxing entity imposes is at or below the taxing entity's certified tax rate established in Section 59-2-924.

Amended by Chapter 469, 2013 General Session