

**Effective 2/27/2023**

**Effective until 3/21/2024**

**63H-1-102 Definitions.**

As used in this chapter:

- (1) "Authority" means the Military Installation Development Authority, created under Section 63H-1-201.
- (2) "Base taxable value" means:
  - (a) for military land or other land that was exempt from a property tax at the time that a project area was created that included the military land or other land, a taxable value of zero; or
  - (b) for private property that is included in a project area, the taxable value of the property within any portion of the project area, as designated by board resolution, from which the property tax allocation will be collected, as shown upon the assessment roll last equalized:
    - (i) before the year in which the authority creates the project area; or
    - (ii) before the year in which the project area plan is amended, for property added to a project area by an amendment to a project area plan.
- (3) "Board" means the governing body of the authority created under Section 63H-1-301.
- (4)
  - (a) "Dedicated tax collections" means the property tax that remains after the authority is paid the property tax allocation the authority is entitled to receive under Subsection 63H-1-501(1), for a property tax levied by:
    - (i) a county, including a district the county has established under Subsection 17-34-3(2) to levy a property tax under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas; or
    - (ii) an included municipality.
  - (b) "Dedicated tax collections" does not include a county additional property tax or multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602.
- (5) "Develop" means to engage in development.
- (6)
  - (a) "Development" means an activity occurring:
    - (i) on land within a project area that is owned or operated by the military, the authority, another public entity, or a private entity; or
    - (ii) on military land associated with a project area.
  - (b) "Development" includes the demolition, construction, reconstruction, modification, expansion, maintenance, operation, or improvement of a building, facility, utility, landscape, parking lot, park, trail, or recreational amenity.
- (7) "Development project" means a project to develop land within a project area.
- (8) "Elected member" means a member of the authority board who:
  - (a) is a mayor or member of a legislative body appointed under Subsection 63H-1-302(2)(b); or
  - (b)
    - (i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and
    - (ii) concurrently serves in an elected state, county, or municipal office.
- (9) "Included municipality" means a municipality, some or all of which is included within a project area.
- (10)
  - (a) "Military" means a branch of the armed forces of the United States, including the Utah National Guard.
  - (b) "Military" includes, in relation to property, property that is occupied by the military and is owned by the government of the United States or the state.

- (11) "Military Installation Development Authority accommodations tax" or "MIDA accommodations tax" means the tax imposed under Section 63H-1-205.
- (12) "Military Installation Development Authority energy tax" or "MIDA energy tax" means the tax levied under Section 63H-1-204.
- (13) "Military land" means land or a facility, including leased land or a leased facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation under the jurisdiction of the United States Department of Defense, the United States Department of Veterans Affairs, or the Utah National Guard.
- (14) "Municipal energy tax" means a municipal energy sales and use tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.
- (15) "Municipal services revenue" means revenue that the authority:
  - (a) collects from the authority's:
    - (i) levy of a municipal energy tax;
    - (ii) levy of a MIDA energy tax;
    - (iii) levy of a telecommunications tax;
    - (iv) imposition of a transient room tax; and
    - (v) imposition of a resort communities tax;
  - (b) receives under Subsection 59-12-205(2)(a)(ii)(B); and
  - (c) receives as dedicated tax collections.
- (16) "Municipal tax" means a municipal energy tax, MIDA energy tax, MIDA accommodations tax, telecommunications tax, transient room tax, or resort communities tax.
- (17) "Project area" means the land, including military land, whether consisting of a single contiguous area or multiple noncontiguous areas, described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.
- (18) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to a project area that includes:
  - (a) the base taxable value of property in the project area;
  - (b) the projected property tax allocation expected to be generated within the project area;
  - (c) the amount of the property tax allocation expected to be shared with other taxing entities;
  - (d) the amount of the property tax allocation expected to be used to implement the project area plan, including the estimated amount of the property tax allocation to be used for land acquisition, public improvements, infrastructure improvements, and loans, grants, or other incentives to private and public entities;
  - (e) the property tax allocation expected to be used to cover the cost of administering the project area plan;
  - (f) if the property tax allocation is to be collected at different times or from different portions of the project area, or both:
    - (i)
      - (A) the tax identification numbers of the parcels from which the property tax allocation will be collected; or
      - (B) a legal description of the portion of the project area from which the property tax allocation will be collected; and
    - (ii) an estimate of when other portions of the project area will become subject to collection of the property tax allocation; and
  - (g) for property that the authority owns or leases and expects to sell or sublease, the expected total cost of the property to the authority and the expected selling price or lease payments.

(19) "Project area plan" means a written plan that, after the plan's effective date, guides and controls the development within a project area.

(20)

(a) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4, Privilege Tax, except as described in Subsection (20)(b), and each levy on an ad valorem basis on tangible or intangible personal or real property.

(b) "Property tax" does not include a privilege tax on the taxable value:

(i) attributable to a portion of a facility leased to the military for a calendar year when:

(A) a lessee of military land has constructed a facility on the military land that is part of a project area;

(B) the lessee leases space in the facility to the military for the entire calendar year; and

(C) the lease rate paid by the military for the space is \$1 or less for the entire calendar year, not including any common charges that are reimbursements for actual expenses; or

(ii) of the following property owned by the authority, regardless of whether the authority enters into a long-term operating agreement with a privately owned entity under which the privately owned entity agrees to operate the property:

(A) a hotel;

(B) a hotel condominium unit in a condominium project, as defined in Section 57-8-3; and

(C) a commercial condominium unit in a condominium project, as defined in Section 57-8-3.

(21) "Property tax allocation" means the difference between:

(a) the amount of property tax revenues generated each tax year by all taxing entities from the area within a project area designated in the project area plan as the area from which the property tax allocation is to be collected, using the current assessed value of the property; and

(b) the amount of property tax revenues that would be generated from that same area using the base taxable value of the property.

(22) "Public entity" means:

(a) the state, including each department or agency of the state; or

(b) a political subdivision of the state, including the authority or a county, city, town, school district, special district, special service district, or interlocal cooperation entity.

(23)

(a) "Public infrastructure and improvements" means infrastructure, improvements, facilities, or buildings that:

(i) benefit the public, the authority, the military, or military-related entities; and

(ii)

(A) are publicly owned by the military, the authority, a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure District Act, or another public entity;

(B) are owned by a utility; or

(C) are publicly maintained or operated by the military, the authority, or another public entity.

(b) "Public infrastructure and improvements" also means infrastructure, improvements, facilities, or buildings that:

(i) are privately owned; and

(ii) provide a substantial benefit, as determined by the board, to the development and operation of a project area.

(c) "Public infrastructure and improvements" includes:

(i) facilities, lines, or systems that harness geothermal energy or provide water, chilled water, steam, sewer, storm drainage, natural gas, electricity, or telecommunications;

- (ii) streets, roads, curb, gutter, sidewalk, walkways, tunnels, solid waste facilities, parking facilities, public transportation facilities, and parks, trails, and other recreational facilities;
  - (iii) snowmaking equipment and related improvements that can also be used for water storage or fire suppression purposes; and
  - (iv) a building and related improvements for occupancy by the public, the authority, the military, or military-related entities.
- (24) "Remaining municipal services revenue" means municipal services revenue that the authority has not:
- (a) spent during the authority's fiscal year for municipal services as provided in Subsection 63H-1-503(1); or
  - (b) redirected to use in accordance with Subsection 63H-1-502(3).
- (25) "Resort communities tax" means a sales and use tax imposed under Section 59-12-401.
- (26) "Taxable value" means the value of property as shown on the last equalized assessment roll.
- (27) "Taxing entity":
- (a) means a public entity that levies a tax on property within a project area; and
  - (b) does not include a public infrastructure district that the authority creates under Title 17D, Chapter 4, Public Infrastructure District Act.
- (28) "Telecommunications tax" means a telecommunications license tax under Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
- (29) "Transient room tax" means a tax under Section 59-12-352.