

S.B. 18

LIEUTENANT GOVERNOR CERTIFICATION OF SPECIAL DISTRICT AND LOCAL DISTRICT ANNEXATIONS, WITHDRAWALS, AND DISSOLUTIONS

SENATE FLOOR AMENDMENTS

AMENDMENT 3

JANUARY 20, 2003 2:50 PM

Senator **David L. Gladwell** proposes the following amendments:

1. Page 1, Line 15: After line 15 insert:
"17A-1-102, as enacted by Chapter 337, Laws of Utah 1998"

2. Page 1, Line 25: After line 25 insert:
"Section 1. Section **17A-1-102** is amended to read:
17A-1-102. Notice to State Tax Commission -- Tax rate on new property included in the special district.
(1) [~~(a)~~] Except as provided in Subsection [~~(1)(b)~~]; (5):
(a) the legislative body of each county, city, or town that creates a special district on or after May 4, 1998, shall, within 60 days of the special district's creation, file a written notice of the creation with the State Tax Commission~~[-]; and~~
(b) [~~Notwithstanding Subsection (1)(a)~~]; the board of each special district created on or after May 4, 1998, shall, within 60 days of the special district's creation, file a written notice of the creation with the State Tax Commission, if the special district was created by other than a county, city, or town.
(2) [~~The~~] Except as provided in Subsection (5), the board of each special district whose boundaries change through annexation, consolidation, or any other means, shall, within 60 days of the change, file a written notice of the change with the State Tax Commission.
(3) Each written notice required under Subsection (1) or (2) shall:
(a) be accompanied by:
(i) a copy of the ordinance, resolution, or other document that effectuated the creation of the special district or the boundary change; and
(ii) a map or plat that delineates a metes and bounds description of the area affected and evidence that the information has been recorded by the county recorder; and
(b) contain a certification by the legislative body of the county,

city, or town or the special district board, as the case may be, that all necessary legal requirements relating to the creation or boundary change have been completed.

(4) Property included in a newly created special district or added to a special district through a boundary change shall carry the tax rate imposed by the special district if the notice required under Subsection (1) is filed with the State Tax Commission no later than December 31 of the year during which the creation or boundary change occurs.

(5) Subsections (1), (2), and (3) do not apply to:

(a) special service districts created under Chapter 2, Part 13, Utah Special Service Act; and

(b) any of the types of independent special districts listed under Subsection 17A-2-101(1)."

Renumber remaining sections accordingly.