

1 **SPECIAL DISTRICT FOR POLICE**

2 **SERVICES**

3 2004 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Ty McCartney**

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7 **LONG TITLE**

8 **General Description:**

9 This bill modifies provisions relating to special districts and local districts to establish a  
10 separate process for the creation of a county service area to provide extended police  
11 protection services.

12 **Highlighted Provisions:**

13 This bill:

- 14 ▶ authorizes the creation of a county service area and a local district for extended  
15 police protection service by resolution of the legislative body of the participating  
16 county and the legislative body of participating municipalities without the necessity  
17 of voter approval under certain circumstances;
- 18 ▶ adds extended police protection as a service that a local district may provide;
- 19 ▶ provides for the composition of the board of trustees of a county service area for  
20 extended police protection services;
- 21 ▶ requires the county sheriff to perform for the county service area the functions and  
22 duties that the sheriff performs for the county;
- 23 ▶ requires the county and the municipalities included within a county service area for  
24 extended police protection to reduce their certified tax rate to offset the cost of  
25 extended police protection services;
- 26 ▶ imputes a tax imposed by a police district to the county or municipality included  
27 within the district for purposes of the county or municipality's tax limit;



- 28           ▶ adds police districts to provisions that provide for:
- 29           • automatic annexation to the district when an area is annexed to a municipality
- 30 within the district;
- 31           • automatic withdrawal from the district when an area within the district is
- 32 annexed to a municipality that is not within the district; and
- 33           • an alternate method of withdrawing an area within a municipality from the
- 34 district upon resolution of the municipal legislative body and a vote of voters
- 35 within the municipality; and
- 36           ▶ makes conforming changes.

37 **Monies Appropriated in this Bill:**

38           None

39 **Other Special Clauses:**

40           None

41 **Utah Code Sections Affected:**

42 **AMENDS:**

- 43           **10-2-406**, as last amended by Chapters 211 and 257, Laws of Utah 2003
- 44           **10-2-419**, as last amended by Chapter 257, Laws of Utah 2003
- 45           **17A-2-411**, as last amended by Chapter 257, Laws of Utah 2003
- 46           **17B-2-202**, as last amended by Chapter 257, Laws of Utah 2003
- 47           **17B-2-214**, as last amended by Chapter 6, Laws of Utah 2003, Second Special Session
- 48           **17B-2-515.5**, as enacted by Chapter 257, Laws of Utah 2003
- 49           **17B-2-601**, as last amended by Chapter 257, Laws of Utah 2003
- 50           **17B-2-603.5**, as enacted by Chapter 257, Laws of Utah 2003
- 51           **59-2-924**, as last amended by Chapter 122, Laws of Utah 2003



53 *Be it enacted by the Legislature of the state of Utah:*

54           Section 1. Section **10-2-406** is amended to read:

55           **10-2-406. Notice of certification -- Publishing and providing notice of petition.**

56           (1) After receipt of the notice of certification from the city recorder or town clerk under

57 Subsection 10-2-405(2)(c)(i), the municipal legislative body shall:

- 58           (a) (i) publish a notice at least once a week for three successive weeks, beginning no

59 later than ten days after receipt of the notice of certification, in a newspaper of general  
60 circulation within:

61 (A) the area proposed for annexation; and

62 (B) the unincorporated area within 1/2 mile of the area proposed for annexation; or

63 (ii) if there is no newspaper of general circulation within those areas, post written  
64 notices in conspicuous places within those areas that are most likely to give notice to residents  
65 within those areas; and

66 (b) within 20 days of receipt of the notice of certification under Subsection 10-2-405(2)

67 (c)(i), mail written notice to each affected entity.

68 (2) (a) The notice under Subsections (1)(a) and (b) shall:

69 (i) state that a petition has been filed with the municipality proposing the annexation of  
70 an area to the municipality;

71 (ii) state the date of the municipal legislative body's receipt of the notice of certification  
72 under Subsection 10-2-405(2)(c)(i);

73 (iii) describe the area proposed for annexation in the annexation petition;

74 (iv) state that the complete annexation petition is available for inspection and copying  
75 at the office of the city recorder or town clerk;

76 (v) state in conspicuous and plain terms that the municipality may grant the petition  
77 and annex the area described in the petition unless, within the time required under Subsection  
78 10-2-407(2)(a)(i)(A), a written protest to the annexation petition is filed with the commission  
79 and a copy of the protest delivered to the city recorder or town clerk of the proposed annexing  
80 municipality;

81 (vi) state the address of the commission or, if a commission has not yet been created in  
82 the county, the county clerk, where a protest to the annexation petition may be filed;

83 (vii) state that the area proposed for annexation to the municipality will also  
84 automatically be annexed to a local district providing fire protection, paramedic, and  
85 emergency services or extended police protection service, as the case may be, as provided in  
86 Section 17B-2-515.5, if:

87 (A) the proposed annexing municipality is entirely within the boundaries of a local  
88 district:

89 (I) that provides, as the case may be:

90            (aa) fire protection, paramedic, and emergency services; [~~and~~] or  
91            (bb) extended police protection service; and  
92            (II) in the creation of which an election was not required because of Subsection  
93 17B-2-214(3)(c); and  
94            (B) the area proposed to be annexed to the municipality is not already within the  
95 boundaries of the local district; and  
96            (viii) state that the area proposed for annexation to the municipality will be  
97 automatically withdrawn from a local district providing fire protection, paramedic, and  
98 emergency services or extended police protection service, as the case may be, as provided in  
99 Subsection 17B-2-601(2), if:  
100            (A) the petition proposes the annexation of an area that is within the boundaries of a  
101 local district:  
102            (I) that provides, as the case may be:  
103            (aa) fire protection, paramedic, and emergency services; [~~and~~] or  
104            (bb) extended police protection service; and  
105            (II) in the creation of which an election was not required because of Subsection  
106 17B-2-214(3)(c); and  
107            (B) the proposed annexing municipality is not within the boundaries of the local  
108 district.  
109            (b) The statement required by Subsection (2)(a)(v) shall state the deadline for filing a  
110 written protest in terms of the actual date rather than by reference to the statutory citation.  
111            (c) In addition to the requirements under Subsection (2)(a), a notice under Subsection  
112 (1)(a) for a proposed annexation of an area within a county of the first class shall include a  
113 statement that a protest to the annexation petition may be filed with the commission by  
114 property owners if it contains the signatures of the owners of private real property that:  
115            (i) is located in the unincorporated area within 1/2 mile of the area proposed for  
116 annexation;  
117            (ii) covers at least 25% of the private land area located in the unincorporated area  
118 within 1/2 mile of the area proposed for annexation; and  
119            (iii) is equal in value to at least 15% of all real property located in the unincorporated  
120 area within 1/2 mile of the area proposed for annexation.

121 Section 2. Section **10-2-419** is amended to read:

122 **10-2-419. Boundary adjustment -- Notice and hearing -- Protest.**

123 (1) The legislative bodies of two or more municipalities having common boundaries  
124 may adjust their common boundaries as provided in this section.

125 (2) (a) The legislative body of each municipality intending to adjust a boundary that is  
126 common with another municipality shall:

127 (i) adopt a resolution indicating the intent of the municipal legislative body to adjust a  
128 common boundary;

129 (ii) hold a public hearing on the proposed adjustment no less than 60 days after the  
130 adoption of the resolution under Subsection (2)(a)(i); and

131 (iii) (A) publish notice at least once a week for three successive weeks in a newspaper  
132 of general circulation within the municipality; or

133 (B) if there is no newspaper of general circulation within the municipality, post at least  
134 one notice per 1,000 population in places within the municipality that are most likely to give  
135 notice to residents of the municipality.

136 (b) The notice required under Subsection (2)(a)(iii) shall:

137 (i) state that the municipal legislative body has adopted a resolution indicating the  
138 municipal legislative body's intent to adjust a boundary that the municipality has in common  
139 with another municipality;

140 (ii) describe the area proposed to be adjusted;

141 (iii) state the date, time, and place of the public hearing required under Subsection  
142 (2)(a)(ii);

143 (iv) state in conspicuous and plain terms that the municipal legislative body will adjust  
144 the boundaries unless, at or before the public hearing under Subsection (2)(a)(ii), written  
145 protests to the adjustment are filed by the owners of private real property that:

146 (A) is located within the area proposed for adjustment;

147 (B) covers at least 25% of the total private land area within the area proposed for  
148 adjustment; and

149 (C) is equal in value to at least 15% of the value of all private real property within the  
150 area proposed for adjustment; and

151 (v) state that the area that is the subject of the boundary adjustment will, as provided in

152 Section 17B-2-515.5 and because of the boundary adjustment, be automatically annexed to a  
153 local district providing fire protection, paramedic, and emergency services~~[, as provided in~~  
154 Section 17B-2-515.5] or extended police protection service, as the case may be, if:

155 (A) the municipality to which the area is being added because of the boundary  
156 adjustment is entirely within the boundaries of a local district:

157 (I) that provides, as the case may be:

158 (aa) fire protection, paramedic, and emergency services; ~~[and]~~ or

159 (bb) extended police protection service; and

160 (II) in the creation of which an election was not required because of Subsection  
161 17B-2-214(3)(c); and

162 (B) the municipality from which the area is being taken because of the boundary  
163 adjustment is not within the boundaries of the local district; and

164 (vi) state that the area proposed for annexation to the municipality will, as provided in  
165 Subsection 17B-2-601(2), be automatically withdrawn from a local district providing fire  
166 protection, paramedic, and emergency services~~[, as provided in Subsection 17B-2-601(2)]~~ or  
167 extended police protection service, as the case may be, if:

168 (A) the municipality to which the area is being added because of the boundary  
169 adjustment is not within the boundaries of a local district:

170 (I) that provides, as the case may be:

171 (aa) fire protection, paramedic, and emergency services; ~~[and]~~ or

172 (bb) extended police protection service; and

173 (II) in the creation of which an election was not required because of Subsection  
174 17B-2-214(3)(c); and

175 (B) the municipality from which the area is being taken because of the boundary  
176 adjustment is entirely within the boundaries of the local district.

177 (c) The first publication of the notice required under Subsection (2)(a)(iii)(A) shall be  
178 within 14 days of the municipal legislative body's adoption of a resolution under Subsection  
179 (2)(a)(i).

180 (3) Upon conclusion of the public hearing under Subsection (2)(a)(ii), the municipal  
181 legislative body may adopt an ordinance adjusting the common boundary unless, at or before  
182 the hearing under Subsection (2)(a)(ii), written protests to the adjustment have been filed with

183 the city recorder or town clerk, as the case may be, by the owners of private real property that:

184 (a) is located within the area proposed for adjustment;

185 (b) covers at least 25% of the total private land area within the area proposed for  
186 adjustment; and

187 (c) is equal in value to at least 15% of the value of all private real property within the  
188 area proposed for adjustment.

189 (4) An ordinance adopted under Subsection (3) becomes effective when each  
190 municipality involved in the boundary adjustment has adopted an ordinance under Subsection  
191 (3).

192 Section 3. Section 17A-2-411 is amended to read:

193 **17A-2-411. Board of trustees -- Selection procedures -- Surety bonds -- Other**  
194 **provisions applicable -- Board membership for certain service areas providing fire**  
195 **protection, paramedic, and emergency services or extended police protection service.**

196 (1) Each service area authorized under this part shall be governed by a board of  
197 trustees.

198 (2) (a) Except as provided in [~~Subsection~~] Subsections (11) and (12), upon the creation  
199 of a county service area, the county legislative body may adopt an ordinance declaring that the  
200 county legislative body of the county shall act as the trustees of the service area.

201 (b) Upon passage of the ordinance, the county legislative body of the county shall act  
202 as trustees of the service area with all the powers, authority, and responsibility vested in the  
203 trustees under this part.

204 (c) (i) The county legislative body, when acting as trustees, may use any existing  
205 county offices, officers, or employees for the purposes of the service area.

206 (ii) The county legislative body shall charge costs of those services to the service area  
207 and require them to be paid to the county treasurer for the general fund of the county.

208 (3) Except as provided in [~~Subsection~~] Subsections (11) and (12), at any time after the  
209 creation of a board of trustees as provided in Subsection (1), if no elected board has been  
210 established as provided in this section, the county legislative body of the county in which the  
211 service area is located may:

212 (a) by ordinance, delegate its powers to an appointed or elected board of trustees as  
213 provided in Chapter 1, Part 3, Special District Board Selection Procedures; and

214 (b) provide for the appointment or election of the board by following the procedures  
215 and requirements of Chapter 1, Part 3, Special District Board Selection Procedures.

216 (4) Except as provided in [~~Subsection~~] Subsections (11) and (12), at any time after the  
217 creation of a board of trustees as provided in Subsections (2) and (3), the county legislative  
218 body shall hold an election for trustees by following the procedures and requirements of  
219 Chapter 1, Part 3, Special District Board Selection Procedures, if:

220 (a) the county legislative body receives a petition requesting that an election for  
221 trustees be held that is:

222 (i) signed by at least 10% of persons eligible to vote in an election in a service area  
223 authorized under this part; and

224 (ii) filed with the county legislative body at least 30 days before the date set for a bond  
225 election or 90 days before the date set for any municipal election; or

226 (b) territory located within a municipality is annexed into the county service area under  
227 Title 17B, Chapter 2, Part 5, Annexation.

228 (5) (a) If there is no elected board of trustees at the time of the first bond election,  
229 trustees shall be elected in conjunction with that bond election, except as provided in  
230 [~~Subsection~~] Subsections (11) and (12).

231 (b) Candidates for election to the board of trustees shall be taxpayers and qualified  
232 voters in the service area.

233 (c) At any time within 30 days after the county legislative body has called a bond  
234 election, but not less than 15 days before the day of election, any person who is qualified to  
235 vote in the service area may file a signed statement with the county clerk announcing the  
236 person's candidacy to be one of the first elected trustees of the service area.

237 (d) The board of trustees shall provide a ballot separate from the bond ballot that  
238 contains the names of the candidates and blanks in which the voters may write in additional  
239 names.

240 (e) A voter at the election may vote for the number of trustee positions to be filled.

241 (f) The persons receiving the highest number of votes at the election are members of  
242 the board of trustees.

243 (6) (a) Each member of the board of trustees may vote on all questions, orders,  
244 resolutions, and ordinances coming before the board.



245 (b) Notwithstanding Section 17B-2-404, if the county legislative body acts as the board  
246 of trustees, no compensation may be paid to them as trustees.

247 (c) Each trustee who is also a member of the county legislative body shall take the oath  
248 of office and shall give the bond that is required by law for members of the county legislative  
249 body.

250 (7) All qualified voters in the service area may vote in elections to select trustees and in  
251 elections to approve the issuance of bonds.

252 (8) Following the election or appointment of the first trustees, each elected trustee shall  
253 be elected according to the procedures and requirements of Chapter 1, Part 3, Special District  
254 Board Selection Procedures.

255 (9) Each vacancy of an elected trustee in office shall be filled according to the  
256 procedures and requirements of Chapter 1, Part 3, Special District Board Selection Procedures.

257 (10) (a) Except as provided in ~~[Subsection]~~ Subsections (11) and (12), the provisions  
258 of Title 17B, Chapter 2, Part 4, Board of Trustees, apply to each county service area to the  
259 same extent as if the county service area were a local district under Title 17B, Chapter 2, Local  
260 Districts.

261 (b) (i) If a change in the number of board of trustees members is necessary to comply  
262 with the requirements of Subsection 17B-2-402(1), the board of trustees may by majority vote,  
263 notwithstanding Subsection 17B-2-402(3), change the number of board members to the next  
264 odd number higher or lower than the number of current board members.

265 (ii) If a change under Subsection (10)(b)(i) decreases the number of board members,  
266 the change may not take effect until the expiration of the term of the member whose term next  
267 expires.

268 (iii) If a change in the number of board members necessitated by Subsection  
269 17B-2-402(1) would cause the district to violate a provision of bonds issued by the district, the  
270 number of board members may be modified to the extent necessary to avoid a violation.

271 (c) (i) If a change in the expiration date of the term of a board of trustees member is  
272 necessary to comply with the requirements of Subsection 17B-2-403(1), the term of each board  
273 member whose term expires on a day other than the first Monday in January shall be extended  
274 to the first Monday in January after the normal expiration date next following the special  
275 district election date under Section 17A-1-305.

276 (ii) If a change in the length of the term of a board of trustees member is necessary to  
277 comply with the requirements of Subsection 17B-2-403(2), the change may not take effect until  
278 the expiration of the term of the member whose term length is to be changed.

279 (11) (a) This Subsection (11) applies to a county service area created on or after May 5,  
280 2003 if:

281 (i) the county service area was created to provide fire protection, paramedic, and  
282 emergency services; and

283 (ii) in the creation of the county service area, an election was not required under  
284 Subsection 17B-2-214(3)(c).

285 (b) (i) Each county whose unincorporated area is partially or fully included within the  
286 county service area, whether in conjunction with the creation of the county service area or by  
287 later annexation, shall appoint three members to the board of trustees.

288 (ii) Each municipality whose area is included within the county service area, whether  
289 in conjunction with the creation of the county service area or by later annexation, shall appoint  
290 one member to the board of trustees.

291 (iii) Each member appointed by a county under Subsection (11)(b)(i) shall be an  
292 elected official of the appointing county, and each member appointed by a municipality under  
293 Subsection (11)(b)(ii) shall be an elected official of the appointing municipality.

294 (c) The number of members of a board of trustees of a county service area to which this  
295 Subsection (11) applies shall be the number resulting from application of Subsection (11)(b).

296 (d) An employee of the county service area may not serve as a member of the board of  
297 trustees.

298 (12) (a) This Subsection (12) applies to each county service area created on or after  
299 May 3, 2004 if:

300 (i) the county service area was created to provide extended police protection service;  
301 and

302 (ii) in the creation of the county service area, an election was not required under  
303 Subsection 17B-2-214(3)(c).

304 (b) (i) The county whose unincorporated area is partially or fully included within the  
305 county service area shall appoint two members to the board of trustees.

306 (ii) Each municipality whose area is included within the county service area, whether

307 in conjunction with the creation of the county service area or by later annexation, shall appoint  
308 to the board of trustees:

309 (A) one member, if the municipality has a population that does not exceed 50,000;

310 (B) two members, if the municipality has a population over 50,000 but no more than  
311 100,000; and

312 (C) three members, if the municipality has a population over 100,000.

313 (c) The number of members of a board of trustees of a county service area to which this  
314 Subsection (12) applies shall be the number resulting from application of Subsection (12)(b).

315 (d) An employee of the county service area may not serve as a member of the board of  
316 trustees.

317 (e) The sheriff of the county whose unincorporated area is included within the county  
318 service area shall be the chief law enforcement officer of the county service area and shall  
319 perform for the county service area all functions and duties that the sheriff is authorized and  
320 required to perform for the county.

321 Section 4. Section **17B-2-202** is amended to read:

322 **17B-2-202. Local district may be created -- Services that may be provided --**

323 **Limitations -- Name.**

324 (1) A local district may be created as provided in this part to provide within its  
325 boundaries service consisting of:

326 (a) the operation of an airport;

327 (b) the operation of a cemetery;

328 (c) the operation of a system for the generation or distribution of electricity;

329 (d) the operation of a system for the transmission of natural or manufactured gas that  
330 is:

331 (i) connected to a gas plant, as defined in Section 54-2-1, of a gas corporation, as  
332 defined in Section 54-2-1, that is regulated under Section 54-4-1; and

333 (ii) to be used to facilitate gas utility service within the district if such gas utility  
334 service is not available within the district prior to the acquisition or construction of such a  
335 system;

336 (e) fire protection, paramedic, and emergency services;

337 (f) garbage collection and disposal;

- 338 (g) health care;
- 339 (h) the operation of a library;
- 340 (i) abatement or control of mosquitos and other insects;
- 341 (j) the operation of parks or recreation facilities;
- 342 (k) the operation of a sewage system;
- 343 (l) street lighting;
- 344 (m) the construction and maintenance of curb, gutter, and sidewalk;
- 345 (n) transportation;
- 346 (o) the operation of a system for the control of storm or flood waters;
- 347 (p) the operation of an irrigation water system;
- 348 (q) the operation of a culinary water system; ~~[or]~~
- 349 (r) the underground installation of an electric utility line or the conversion to
- 350 underground of an existing electric utility line[-]; or
- 351 (s) extended police protection.
- 352 (2) For purposes of this section:
- 353 (a) "Operation" means all activities involved in providing the indicated service
- 354 including acquisition and ownership of property reasonably necessary to provide the indicated
- 355 service and acquisition, construction, and maintenance of facilities and equipment reasonably
- 356 necessary to provide the indicated service.
- 357 (b) "System" means the aggregate of interrelated components that combine together to
- 358 provide the indicated service including:
- 359 (i) for a sewage system, collection and treatment; and
- 360 (ii) for an irrigation or culinary water system, collection, retention, treatment, and
- 361 distribution to either the end user or another that in turn distributes to the end user.
- 362 (3) (a) Except as provided in Subsection (3)(b), a local district may be created to
- 363 provide and may after its creation provide no more than two of the services listed in Subsection
- 364 (1).
- 365 (b) Notwithstanding Subsection (3)(a), a local district may be created to provide and
- 366 may after its creation provide services consisting of:
- 367 (i) the operation of some or all of the components of a sewage system;
- 368 (ii) the operation of some or all of the components of an irrigation water system; and

369 (iii) the operation of some or all of the components of a culinary water system.

370 (4) (a) Except as provided in Subsection (4)(b), a local district may not be created to  
371 provide and may not after its creation provide to an area the same service already being  
372 provided to that area by another political subdivision.

373 (b) For purposes of Subsection (4)(a), a local district does not provide the same service  
374 as another political subdivision if it operates a component of a system that is different from a  
375 component operated by another political subdivision but within the same:

376 (i) sewage system;

377 (ii) irrigation water system; or

378 (iii) culinary water system.

379 (5) Except for a local district in the creation of which an election is not required under  
380 Subsection 17B-2-214(3)(c), the area of a local district may include all or part of the  
381 unincorporated area of one or more counties and all or part of one or more municipalities.

382 (6) The name of a local district:

383 (a) may include words descriptive of the type of service provided by the local district;  
384 and

385 (b) may not include the name of a county or municipality.

386 Section 5. Section **17B-2-214** is amended to read:

387 **17B-2-214. Election -- Exceptions.**

388 (1) (a) Except as provided in Subsection (3) and in Subsection 17B-2-213(2)(a), an  
389 election on the question of whether the local district should be created shall be held by:

390 (i) if the proposed local district is located entirely within a single county, the  
391 responsible clerk; or

392 (ii) except as provided under Subsection (1)(b), if the proposed local district is located  
393 within more than one county, the clerk of each county in which part of the proposed local  
394 district is located, in cooperation with the responsible clerk.

395 (b) Notwithstanding Subsection (1)(a)(ii), if the proposed local district is located  
396 within more than one county and the only area of a county that is included within the proposed  
397 local district is located within a single municipality, the election for that area shall be held by  
398 the municipal clerk or recorder, in cooperation with the responsible clerk.

399 (2) Each election under Subsection (1) shall be held at the next special or regular

400 general election date that is:

401 (a) for an election pursuant to a property owner or registered voter petition, more than  
402 45 days after certification of the petition under Subsection 17B-2-209(3)(b)(i); or

403 (b) for an election pursuant to a resolution, more than 60 days after the latest hearing  
404 required under Section 17B-2-210.

405 (3) The election requirement of Subsection (1) does not apply to:

406 (a) ~~[to]~~ a petition filed under Subsection 17B-2-203(1)(a) if it contains the signatures of  
407 the owners of private real property that:

408 (i) is located within the proposed local district;

409 (ii) covers at least 67% of the total private land area within the proposed local district  
410 as a whole and within each applicable area; and

411 (iii) is equal in value to at least 50% of the value of all private real property within the  
412 proposed local district as a whole and within each applicable area;

413 (b) ~~[to]~~ a petition filed under Subsection 17B-2-203(1)(b) if it contains the signatures  
414 of registered voters residing within the proposed local district as a whole and within each  
415 applicable area, equal in number to at least 67% of the number of votes cast in the proposed  
416 local district as a whole and in each applicable area, respectively, for the office of governor at  
417 the last general election prior to the filing of the petition; or

418 (c) ~~[to]~~ a resolution ~~[adopted]~~ under Subsection 17B-2-203(1)(c) ~~[on or after May 5,~~  
419 ~~2003]~~ that:

420 (i) (A) proposes the creation of a local district to provide fire protection, paramedic,  
421 and emergency services, if the proposed local district includes a majority of the unincorporated  
422 area of one or more counties~~[-:]; and~~

423 (B) was adopted on or after May 3, 2003; or

424 (ii) (A) proposes the creation of a local district to provide extended police protection  
425 service, if the proposed local district includes:

426 (I) a majority of the unincorporated area of a single county; and

427 (II) no area of any other county, unless that area is entirely within a municipality whose  
428 boundaries are included in the local district and a majority of whose land area is located within  
429 the county whose unincorporated area is included in the local district; and

430 (B) was adopted on or after May 3, 2004.

431 (4) (a) If the proposed local district is located in more than one county, the responsible  
432 clerk shall coordinate with the clerk of each other county and the clerk or recorder of each  
433 municipality involved in an election under Subsection (1) so that the election is held on the  
434 same date and in a consistent manner in each jurisdiction.

435 (b) The clerk of each county and the clerk or recorder of each municipality involved in  
436 an election under Subsection (1) shall cooperate with the responsible clerk in holding the  
437 election.

438 (c) Except as otherwise provided in this part, each election under Subsection (1) shall  
439 be governed by Title 20A, Election Code.

440 Section 6. Section **17B-2-515.5** is amended to read:

441 **17B-2-515.5. Automatic annexation to a district providing fire protection,**  
442 **paramedic, and emergency services.**

443 (1) An area outside the boundaries of a local district that is annexed to a municipality  
444 or added to a municipality by a boundary adjustment under Title 10, Chapter 2, Part 4,  
445 Annexation, is automatically annexed to the local district if:

446 (a) the local district provides:

447 (i) fire protection, paramedic, and emergency services; or

448 (ii) extended police protection service;

449 (b) an election for the creation of the local district was not required because of  
450 Subsection 17B-2-214(3)(c); and

451 (c) before the municipal annexation or boundary adjustment, the entire municipality  
452 that is annexing the area or adding the area by boundary adjustment was included within the  
453 local district.

454 (2) The effective date of an annexation under this section is governed by Subsection  
455 17B-2-514[(2)(b)(iv)](3)(b).

456 Section 7. Section **17B-2-601** is amended to read:

457 **17B-2-601. Withdrawal of area from local district -- Automatic withdrawal in**  
458 **certain circumstances -- Definitions.**

459 (1) An area within the boundaries of a local district may be withdrawn from the local  
460 district as provided in this part.

461 (2) (a) An area within the boundaries of a local district is automatically withdrawn

462 from the local district by the annexation of the area to a municipality or the adding of the area  
463 to a municipality by boundary adjustment under Title 10, Chapter 2, Part 4, Annexation, if:

464 (i) the local district provides;

465 (A) fire protection, paramedic, and emergency services; or

466 (B) extended police protection service;

467 (ii) an election for the creation of the local district was not required because of  
468 Subsection 17B-2-214(3)(c); and

469 (iii) before annexation or boundary adjustment, the boundaries of the local district do  
470 not include any of the annexing municipality.

471 (b) The effective date of a withdrawal under this Subsection (2) is governed by  
472 Subsection 17B-2-610(1)(b).

473 (3) In addition to those definitions in Section 17B-2-101, as used in this part,  
474 "receiving entity" means an entity that will, following a withdrawal, provide to the withdrawn  
475 area the service previously provided by the local district.

476 Section 8. Section **17B-2-603.5** is amended to read:

477 **17B-2-603.5. Withdrawal of municipality in certain districts providing fire**  
478 **protection, paramedic, and emergency services.**

479 (1) (a) The process to withdraw an area from a local district may be initiated by a  
480 resolution adopted by the legislative body of a municipality that is entirely within the  
481 boundaries of a local district:

482 (i) that provides;

483 (A) fire protection, paramedic, and emergency services; [~~and~~] or

484 (B) extended police protection service; and

485 (ii) in the creation of which an election was not required because of Subsection  
486 17B-2-214(3)(c).

487 (b) Within ten days after adopting a resolution under Subsection (1)(a), the municipal  
488 legislative body shall submit to the board of trustees of the local district written notice of the  
489 adoption of the resolution, accompanied by a copy of the resolution.

490 (2) If a resolution is adopted under Subsection (1)(a), the municipal legislative body  
491 shall hold an election at the next municipal general election that is more than 60 days after  
492 adoption of the resolution on the question of whether the municipality should withdraw from



493 the local district.

494 (3) If a majority of those voting on the question of withdrawal at an election held under  
495 Subsection (2) vote in favor of withdrawal, the municipality shall be withdrawn from the local  
496 district.

497 (4) (a) Within ten days after the canvass of an election at which a withdrawal under this  
498 section is submitted to voters, the municipal legislative body shall send written notice to the  
499 board of the local district from which the municipality is proposed to withdraw.

500 (b) Each notice under Subsection (4)(a) shall:

501 (i) state the results of the withdrawal election; and

502 (ii) if the withdrawal was approved by voters, be accompanied by a map or legal  
503 description of the area to be withdrawn, adequate for purposes of the county assessor and  
504 recorder.

505 (5) The effective date of a withdrawal under this section is governed by Subsection  
506 17B-2-610(1)(b).

507 Section 9. Section **59-2-924** is amended to read:

508 **59-2-924. Report of valuation of property to county auditor and commission --**  
509 **Transmittal by auditor to governing bodies -- Certified tax rate -- Rulemaking authority**  
510 **-- Adoption of tentative budget.**

511 (1) (a) Before June 1 of each year, the county assessor of each county shall deliver to  
512 the county auditor and the commission the following statements:

513 (i) a statement containing the aggregate valuation of all taxable property in each taxing  
514 entity; and

515 (ii) a statement containing the taxable value of any additional personal property  
516 estimated by the county assessor to be subject to taxation in the current year.

517 (b) The county auditor shall, on or before June 8, transmit to the governing body of  
518 each taxing entity:

519 (i) the statements described in Subsections (1)(a)(i) and (ii);

520 (ii) an estimate of the revenue from personal property;

521 (iii) the certified tax rate; and

522 (iv) all forms necessary to submit a tax levy request.

523 (2) (a) (i) The "certified tax rate" means a tax rate that will provide the same ad

524 valorem property tax revenues for a taxing entity as were budgeted by that taxing entity for the  
525 prior year.

526 (ii) For purposes of this Subsection (2), "ad valorem property tax revenues" do not  
527 include:

528 (A) collections from redemptions;

529 (B) interest; and

530 (C) penalties.

531 (iii) Except as provided in Subsection (2)(a)(v), the certified tax rate shall be calculated  
532 by dividing the ad valorem property tax revenues budgeted for the prior year by the taxing  
533 entity by the taxable value established in accordance with Section 59-2-913.

534 (iv) (A) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking  
535 Act, the commission shall make rules determining the calculation of ad valorem property tax  
536 revenues budgeted by a taxing entity.

537 (B) For purposes of Subsection (2)(a)(iv)(A), ad valorem property tax revenues  
538 budgeted by a taxing entity shall be calculated in the same manner as budgeted property tax  
539 revenues are calculated for purposes of Section 59-2-913.

540 (v) The certified tax rates for the taxing entities described in this Subsection (2)(a)(v)  
541 shall be calculated as follows:

542 (A) except as provided in Subsection (2)(a)(v)(B), for new taxing entities the certified  
543 tax rate is zero;

544 (B) for each municipality incorporated on or after July 1, 1996, the certified tax rate is:

545 (I) in a county of the first, second, or third class, the levy imposed for municipal-type  
546 services under Sections 17-34-1 and 17-36-9; and

547 (II) in a county of the fourth, fifth, or sixth class, the levy imposed for general county  
548 purposes and such other levies imposed solely for the municipal-type services identified in  
549 Section 17-34-1 and Subsection 17-36-3(22);

550 (C) for debt service voted on by the public, the certified tax rate shall be the actual levy  
551 imposed by that section, except that the certified tax rates for the following levies shall be  
552 calculated in accordance with Section 59-2-913 and this section:

553 (I) school leeways provided for under Sections 11-2-7, 53A-16-110, 53A-17a-125,  
554 53A-17a-127, 53A-17a-134, 53A-17a-143, 53A-17a-145, and 53A-21-103; and

555 (II) levies to pay for the costs of state legislative mandates or judicial or administrative  
556 orders under Section 59-2-906.3.

557 (vi) (A) A judgment levy imposed under Section 59-2-1328 or Section 59-2-1330 shall  
558 be established at that rate which is sufficient to generate only the revenue required to satisfy  
559 one or more eligible judgments, as defined in Section 59-2-102.

560 (B) The ad valorem property tax revenue generated by the judgment levy shall not be  
561 considered in establishing the taxing entity's aggregate certified tax rate.

562 (b) (i) For the purpose of calculating the certified tax rate, the county auditor shall use  
563 the taxable value of property on the assessment roll.

564 (ii) For purposes of Subsection (2)(b)(i), the taxable value of property on the  
565 assessment roll does not include new growth as defined in Subsection (2)(b)(iii).

566 (iii) "New growth" means:

567 (A) the difference between the increase in taxable value of the taxing entity from the  
568 previous calendar year to the current year; minus

569 (B) the amount of an increase in taxable value described in Subsection (2)(b)(iv).

570 (iv) Subsection (2)(b)(iii)(B) applies to the following increases in taxable value:

571 (A) the amount of increase to locally assessed real property taxable values resulting  
572 from factoring, reappraisal, or any other adjustments; or

573 (B) the amount of an increase in the taxable value of property assessed by the  
574 commission under Section 59-2-201 resulting from a change in the method of apportioning the  
575 taxable value prescribed by:

576 (I) the Legislature;

577 (II) a court;

578 (III) the commission in an administrative rule; or

579 (IV) the commission in an administrative order.

580 (c) Beginning January 1, 1997, if a taxing entity receives increased revenues from  
581 uniform fees on tangible personal property under Section 59-2-404, 59-2-405, or 59-2-405.1 as  
582 a result of any county imposing a sales and use tax under Chapter 12, Part 11, County Option  
583 Sales and Use Tax, the taxing entity shall decrease its certified tax rate to offset the increased  
584 revenues.

585 (d) (i) Beginning July 1, 1997, if a county has imposed a sales and use tax under

586 Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:

587 (A) decreased on a one-time basis by the amount of the estimated sales and use tax  
588 revenue to be distributed to the county under Subsection 59-12-1102(3); and

589 (B) increased by the amount necessary to offset the county's reduction in revenue from  
590 uniform fees on tangible personal property under Section 59-2-404, 59-2-405, or 59-2-405.1 as  
591 a result of the decrease in the certified tax rate under Subsection (2)(d)(i)(A).

592 (ii) The commission shall determine estimates of sales and use tax distributions for  
593 purposes of Subsection (2)(d)(i).

594 (e) Beginning January 1, 1998, if a municipality has imposed an additional resort  
595 communities sales tax under Section 59-12-402, the municipality's certified tax rate shall be  
596 decreased on a one-time basis by the amount necessary to offset the first 12 months of  
597 estimated revenue from the additional resort communities sales and use tax imposed under  
598 Section 59-12-402.

599 (f) For the calendar year beginning on January 1, 1999, and ending on December 31,  
600 1999, a taxing entity's certified tax rate shall be adjusted by the amount necessary to offset the  
601 adjustment in revenues from uniform fees on tangible personal property under Section  
602 59-2-405.1 as a result of the adjustment in uniform fees on tangible personal property under  
603 Section 59-2-405.1 enacted by the Legislature during the 1998 Annual General Session.

604 (g) For purposes of Subsections (2)(h) through (j):

605 (i) "1998 actual collections" means the amount of revenues a taxing entity actually  
606 collected for the calendar year beginning on January 1, 1998, under Section 59-2-405 for:

607 (A) motor vehicles required to be registered with the state that weigh 12,000 pounds or  
608 less; and

609 (B) state-assessed commercial vehicles required to be registered with the state that  
610 weigh 12,000 pounds or less.

611 (ii) "1999 actual collections" means the amount of revenues a taxing entity actually  
612 collected for the calendar year beginning on January 1, 1999, under Section 59-2-405.1.

613 (h) For the calendar year beginning on January 1, 2000, the commission shall make the  
614 following adjustments:

615 (i) the commission shall make the adjustment described in Subsection (2)(i)(i) if, for  
616 the calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were

617 greater than the sum of:

618 (A) the taxing entity's 1999 actual collections; and

619 (B) any adjustments the commission made under Subsection (2)(f);

620 (ii) the commission shall make the adjustment described in Subsection (2)(i)(ii) if, for  
621 the calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were  
622 greater than the taxing entity's 1999 actual collections, but the taxing entity's 1998 actual  
623 collections were less than the sum of:

624 (A) the taxing entity's 1999 actual collections; and

625 (B) any adjustments the commission made under Subsection (2)(f); and

626 (iii) the commission shall make the adjustment described in Subsection (2)(i)(iii) if, for  
627 the calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were  
628 less than the taxing entity's 1999 actual collections.

629 (i) (i) For purposes of Subsection (2)(h)(i), the commission shall increase a taxing  
630 entity's certified tax rate under this section and a taxing entity's certified revenue levy under  
631 Section 59-2-906.1 by the amount necessary to offset the difference between:

632 (A) the taxing entity's 1998 actual collections; and

633 (B) the sum of:

634 (I) the taxing entity's 1999 actual collections; and

635 (II) any adjustments the commission made under Subsection (2)(f).

636 (ii) For purposes of Subsection (2)(h)(ii), the commission shall decrease a taxing  
637 entity's certified tax rate under this section and a taxing entity's certified revenue levy under  
638 Section 59-2-906.1 by the amount necessary to offset the difference between:

639 (A) the sum of:

640 (I) the taxing entity's 1999 actual collections; and

641 (II) any adjustments the commission made under Subsection (2)(f); and

642 (B) the taxing entity's 1998 actual collections.

643 (iii) For purposes of Subsection (2)(h)(iii), the commission shall decrease a taxing  
644 entity's certified tax rate under this section and a taxing entity's certified revenue levy under  
645 Section 59-2-906.1 by the amount of any adjustments the commission made under Subsection  
646 (2)(f).

647 (j) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, for

648 purposes of Subsections (2)(f) through (i), the commission may make rules establishing the  
649 method for determining a taxing entity's 1998 actual collections and 1999 actual collections.

650 (k) (i) (A) For fiscal year 2000, the certified tax rate of each county required under  
651 Subsection 17-34-1(4)(a) to provide advanced life support and paramedic services to the  
652 unincorporated area of the county shall be decreased by the amount necessary to reduce  
653 revenues in that fiscal year by an amount equal to the difference between the amount the county  
654 budgeted in its 2000 fiscal year budget for advanced life support and paramedic services  
655 countywide and the amount the county spent during fiscal year 2000 for those services,  
656 excluding amounts spent from a municipal services fund for those services.

657 (B) For fiscal year 2001, the certified tax rate of each county to which Subsection  
658 (2)(k)(i)(A) applies shall be decreased by the amount necessary to reduce revenues in that fiscal  
659 year by the amount that the county spent during fiscal year 2000 for advanced life support and  
660 paramedic services countywide, excluding amounts spent from a municipal services fund for  
661 those services.

662 (ii) (A) A city or town located within a county of the first class to which Subsection  
663 (2)(k)(i) applies may increase its certified tax rate by the amount necessary to generate within  
664 the city or town the same amount of revenues as the county would collect from that city or  
665 town if the decrease under Subsection (2)(k)(i) did not occur.

666 (B) An increase under Subsection (2)(k)(ii)(A), whether occurring in a single fiscal  
667 year or spread over multiple fiscal years, is not subject to the notice and hearing requirements  
668 of Sections 59-2-918 and 59-2-919.

669 (l) (i) The certified tax rate of each county required under Subsection 17-34-1(4)(b) to  
670 provide detective investigative services to the unincorporated area of the county shall be  
671 decreased:

672 (A) in fiscal year 2001 by the amount necessary to reduce revenues in that fiscal year  
673 by at least \$4,400,000; and

674 (B) in fiscal year 2002 by the amount necessary to reduce revenues in that fiscal year  
675 by an amount equal to the difference between \$9,258,412 and the amount of the reduction in  
676 revenues under Subsection (2)(l)(i)(A).

677 (ii) (A) (I) Beginning with municipal fiscal year 2002, a city or town located within a  
678 county to which Subsection (2)(l)(i) applies may increase its certified tax rate to generate

679 within the city or town the same amount of revenue as the county would have collected during  
680 county fiscal year 2001 from within the city or town except for Subsection (2)(l)(i)(A).

681 (II) Beginning with municipal fiscal year 2003, a city or town located within a county  
682 to which Subsection (2)(l)(i) applies may increase its certified tax rate to generate within the  
683 city or town the same amount of revenue as the county would have collected during county  
684 fiscal year 2002 from within the city or town except for Subsection (2)(l)(i)(B).

685 (B) (I) Except as provided in Subsection (2)(l)(ii)(B)(II), an increase in the city or  
686 town's certified tax rate under Subsection (2)(l)(ii)(A), whether occurring in a single fiscal year  
687 or spread over multiple fiscal years, is subject to the notice and hearing requirements of  
688 Sections 59-2-918 and 59-2-919.

689 (II) For an increase under this Subsection (2)(l)(ii) that generates revenue that does not  
690 exceed the same amount of revenue as the county would have collected except for Subsection  
691 (2)(l)(i), the requirements of Sections 59-2-918 and 59-2-919 do not apply if the city or town:

692 (aa) publishes a notice that meets the size, type, placement, and frequency requirements  
693 of Section 59-2-919, reflects that the increase is a shift of a tax from one imposed by the county  
694 to one imposed by the city or town, and explains how the revenues from the tax increase will  
695 be used; and

696 (bb) holds a public hearing on the tax shift that may be held in conjunction with the  
697 city or town's regular budget hearing.

698 (m) (i) This Subsection (2)(m) applies to each county that:

699 (A) establishes a countywide special service district under Title 17A, Chapter 2, Part  
700 13, Utah Special Service District Act, to provide jail service, as provided in Subsection  
701 17A-2-1304(1)(a)(x); and

702 (B) levies a property tax on behalf of the special service district under Section  
703 17A-2-1322.

704 (ii) (A) The certified tax rate of each county to which this Subsection (2)(m) applies  
705 shall be decreased by the amount necessary to reduce county revenues by the same amount of  
706 revenues that will be generated by the property tax imposed on behalf of the special service  
707 district.

708 (B) Each decrease under Subsection (2)(m)(ii)(A) shall occur contemporaneously with  
709 the levy on behalf of the special service district under Section 17A-2-1322.

710 (n) (i) As used in this Subsection (2)(n):

711 (A) "Annexing county" means a county whose unincorporated area is partially or fully  
712 included within a fire district or police district by annexation.

713 (B) "Annexing municipality" means a municipality whose area is included within a fire  
714 district or police district by annexation.

715 (C) "Equalized [~~fire protection~~] tax rate" means the tax rate that results from:

716 (I) calculating, for each participating county and each participating municipality, the  
717 property tax revenue necessary to cover all of the costs associated with providing fire  
718 protection, paramedic, and emergency services or extended police protection service, as the  
719 case may be:

720 (aa) for a participating county, in that part of the unincorporated area of the county that  
721 is included within the fire district or police district, as the case may be; and

722 (bb) for a participating municipality, in the municipality; and

723 (II) adding all the amounts calculated under Subsection (2)(n)(i)(C)(I) for all  
724 participating counties and all participating municipalities and then dividing that sum by the  
725 aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:

726 (aa) for participating counties, in that part of the unincorporated area of all  
727 participating counties that is included within the fire district or police district, as the case may  
728 be; and

729 (bb) for participating municipalities, in all the participating municipalities.

730 (D) "Fire district" means a county service area under Title 17A, Chapter 2, Part 4,  
731 County Service Area Act, created to provide fire protection, paramedic, and emergency  
732 services and in the creation of which an election was not required under Subsection  
733 17B-2-214(3)(c).

734 (E) "Fire protection tax rate" means:

735 (I) for an annexing county, the property tax rate that, when applied to taxable property  
736 in the unincorporated area of the county that is included within the fire district, generates  
737 enough property tax revenue to cover all the costs associated with providing fire protection,  
738 paramedic, and emergency services in [~~the~~] that unincorporated area of the county; and

739 (II) for an annexing municipality, the property tax rate that generates enough property  
740 tax revenue in the municipality to cover all the costs associated with providing fire protection,



741 paramedic, and emergency services in the municipality.

742 (F) "Participating county" means a county whose unincorporated area is partially or  
743 fully included within a fire district or police district at the time of the creation of the fire district  
744 or police district, respectively.

745 (G) "Participating municipality" means a municipality whose area is included within a  
746 fire district or police district at the time of the creation of the fire district or police district,  
747 respectively.

748 (H) "Police district" means a county service area under Title 17A, Chapter 2, Part 4,  
749 County Service Area Act, created to provide extended police protection service and in the  
750 creation of which an election was not required under Subsection 17B-2-214(3)(c).

751 (I) "Police protection tax rate" means:

752 (I) for an annexing county, the property tax rate that, when applied to the taxable  
753 property in the unincorporated area of the county that is included within the police district,  
754 generates enough property tax revenue to cover all the costs associated with providing  
755 extended police protection service in that unincorporated area of the county; and

756 (II) for an annexing municipality, the property tax rate that generates enough property  
757 tax revenue in the municipality to cover all the costs associated with providing extended police  
758 protection service in the municipality.

759 (ii) (A) In the first year following creation of a fire district, the certified tax rate of each  
760 participating county and each participating municipality shall be decreased by the amount of  
761 the equalized [~~fire protection~~] tax rate.

762 (B) In the first year following creation of a police district, the certified tax rate  
763 applicable to each participating county's unincorporated area that is included within the police  
764 district and the certified tax rate of each participating municipality shall be decreased by the  
765 amount of the equalized tax rate.

766 (iii) (A) In the first year following annexation to a fire district, the certified tax rate of  
767 each annexing county and each annexing municipality shall be decreased by the fire protection  
768 tax rate.

769 (B) (I) In the first year following the annexation of some or all of a county's  
770 unincorporated area to a police district, the certified tax rate applicable to that unincorporated  
771 area shall be decreased by the amount of the equalized tax rate.

772           (II) In the first year following a municipality's annexation to a police district, the  
773 certified tax rate of the annexing municipality shall be decreased by the amount of the  
774 equalized tax rate.

775           (iv) Each tax levied under this section by a fire district or police district shall be  
776 considered to be levied by:

777           (A) each participating county and each annexing county for purposes of the county's  
778 tax limitation under Section 59-2-908; and

779           (B) each participating municipality and each annexing municipality for purposes of the  
780 municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a  
781 city.

782           (3) (a) On or before June 22, each taxing entity shall annually adopt a tentative budget.

783           (b) If the taxing entity intends to exceed the certified tax rate, it shall notify the county  
784 auditor of:

785           (i) its intent to exceed the certified tax rate; and

786           (ii) the amount by which it proposes to exceed the certified tax rate.

787           (c) The county auditor shall notify all property owners of any intent to exceed the  
788 certified tax rate in accordance with Subsection 59-2-919(2).

789           (4) (a) The taxable value for the base year under Subsection 17B-4-102(4) shall be  
790 reduced for any year to the extent necessary to provide a redevelopment agency established  
791 under Title 17B, Chapter 4, Redevelopment Agencies Act, with approximately the same  
792 amount of money the agency would have received without a reduction in the county's certified  
793 tax rate if:

794           (i) in that year there is a decrease in the certified tax rate under Subsection (2)(c) or  
795 (2)(d)(i);

796           (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the  
797 previous year; and

798           (iii) the decrease results in a reduction of the amount to be paid to the agency under  
799 Section 17B-4-1003 or 17B-4-1004.

800           (b) The base taxable value under Subsection 17B-4-102(4) shall be increased in any  
801 year to the extent necessary to provide a redevelopment agency with approximately the same  
802 amount of money as the agency would have received without an increase in the certified tax

803 rate that year if:

804 (i) in that year the base taxable value under Subsection 17B-4-102(4) is reduced due to  
805 a decrease in the certified tax rate under Subsection (2)(c) or (2)(d)(i); and

806 (ii) The certified tax rate of a city, school district, or special district increases  
807 independent of the adjustment to the taxable value of the base year.

808 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2)(c) or  
809 (2)(d)(i), the amount of money allocated and, when collected, paid each year to a  
810 redevelopment agency established under Title 17B, Chapter 4, Redevelopment Agencies Act,  
811 for the payment of bonds or other contract indebtedness, but not for administrative costs, may  
812 not be less than that amount would have been without a decrease in the certified tax rate under  
813 Subsection (2)(c) or (2)(d)(i).

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**Legislative Review Note**

**as of 12-17-03 3:07 PM**

Subsections 59-2-924(2)(n)(i) and (ii), as provided in this bill, require the certified tax rate applicable to certain parts of a county that participates in a police district to be reduced, resulting in a certified tax rate for that part of the county that is different from the certified tax rate applicable to other parts of the same county. That requirement may be subject to challenge under Subsection (1) of Article XIII, Section 2 of the Utah Constitution, which requires all property to be "taxed at a uniform and equal rate."

**Office of Legislative Research and General Counsel**

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**Fiscal Note**  
**Bill Number HB0103**

Special District for Police Services

27-Jan-04

10:43 AM

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**State Impact**

No fiscal impact. However, if this bill is challenged in court there could be additional legal costs to the state.

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**Individual and Business Impact**

No fiscal impact.

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Office of the Legislative Fiscal Analyst