

1 **PROPERTY TAX - COUNTY SERVICE AREAS**

2 2005 GENERAL SESSION

3 STATE OF UTAH

4 **Sponsor: Michael G. Waddoups**

5

LONG TITLE

6 **General Description:**

7 This bill modifies a provision relating to the levying of a tax within county service
8 areas.
9

10 **Highlighted Provisions:**

11 This bill:
12 ▶ increases the maximum tax rate for county service areas that are located in counties
13 of the first class and that provide fire protection, paramedic, and emergency
14 services.

15 **Monies Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 None

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **17A-2-414**, as last amended by Chapter 227, Laws of Utah 1993

22

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

23 Section 1. Section **17A-2-414** is amended to read:

24 **17A-2-414. Tax rate -- Limitation.**

25 **(1)** Each year prior to the time the county legislative body fixes and levies taxes for
26 county purposes, the board of trustees of each county service area within the county shall fix
27



28 the rate of county service area taxes or charges or combination of both and shall certify the rate
29 to the county legislative body. [~~The~~]

30 (2) Except as provided in Section 17A-2-424, a tax levy rate [~~so~~] certified for [~~any~~] a
31 county service area under Subsection (1) may not in any year exceed:

32 (a) ~~§~~ → [~~.003~~] .0025 ← ~~§~~ per dollar of taxable value of taxable property located in the county
32a service

33 area, if the county service area:

34 (i) is located in a county of the first class; and

35 (ii) provides fire protection, paramedic, and emergency services; or

36 (b) for each other county service area, .0014 per dollar of taxable value of taxable
37 property located in the county service area[~~, except as provided in Section 17A-2-424~~].

Legislative Review Note

as of 2-7-05 9:40 AM

Based on a limited legal review, this legislation has not been determined to have a high probability of being held unconstitutional.

Office of Legislative Research and General Counsel

Fiscal Note
Bill Number SB0203

Property Tax - County Service Areas

11-Feb-05

12:10 PM

State Impact

Passage of this bill could increase local revenues by \$13,658,000 in FY 2006 and by \$13,839,000 in FY 2007.

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2007</u>
	<u>Approp.</u>	<u>Approp.</u>	<u>Revenue</u>	<u>Revenue</u>
Local Revenue	\$0	\$0	\$13,658,000	\$13,839,000
TOTAL	\$0	\$0	\$13,658,000	\$13,839,000

Individual and Business Impact

Individuals would see increases in property taxes owed.

Office of the Legislative Fiscal Analyst