

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 per dollar of taxable value of taxable property located in the county 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

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.
