

PROPERTY TAX - COUNTY SERVICE AREAS

2005 FIRST SPECIAL SESSION

STATE OF UTAH

Sponsor: Michael G. Waddoups

LONG TITLE**General Description:**

This bill modifies a provision relating to property tax levy rates for county service areas.

Highlighted Provisions:

This bill:

- increases the maximum tax rate for county service areas that are located in counties of the first class and that provide fire protection, paramedic, and emergency services.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

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

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

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

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

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



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) .0025 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 4-6-05 12:45 PM

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 SB1003

Property Tax - County Service Areas

18-Apr-05

3:46 PM

State Impact

Passage of this bill could increase local revenues by \$11,381,900 in FY 2006 and \$11,532,700 in FY 2007 if adopted at the maximum rate.

Individual and Business Impact

Individuals could see increases in property taxes owed.

Office of the Legislative Fiscal Analyst