



30 Section 1. Section 17A-2-1423 is amended to read:

31 **17A-2-1423. Levy and collection of taxes under class A -- Rate of levy.**

32 (1) To levy and collect taxes under class A as provided in this part, the board shall  
33 annually:

34 (a) determine the amount of money necessary to be raised by taxation, taking into  
35 consideration other sources of revenue of the district; and

36 (b) fix a rate of levy which when levied upon every dollar of taxable value of property  
37 within the district, and with other revenues, will raise the amount required by the district to  
38 supply funds for:

39 (i) expenses of organization;

40 (ii) surveys and plans;

41 (iii) the cost of construction; and

42 (iv) operating and maintaining the works of the district.

43 (2) ~~[The]~~ (a) Except as provided in Subsection (2)(b), the rate of levy [shall] may not  
44 exceed:

45 (i) .0001 per dollar of taxable value of taxable property within the district, [prior to]  
46 before the earliest of:

47 (A) the planning or design of the works;

48 (B) the acquisition of the site or right-of-way on which the works will be constructed;

49 or

50 (C) the commencement of construction of the works[;]; and [thereafter shall not  
51 exceed]

52 (ii) after the earliest of the events listed in Subsection (2)(a)(i), .0002 per dollar of  
53 taxable value of taxable property within the district [except].

54 (b) Notwithstanding Subsection (2)(a)(i):

55 [(a)] (i) in districts [to be served by water apportioned by the] that contain land located  
56 within the Lower Colorado River [Compact to the Lower] Basin, the levy after  
57 [commencement of construction of the works] the earliest of the events listed in Subsection

58 (2)(a)(i) may be increased to a maximum of .001 per dollar of taxable value of taxable property  
59 within the district;

60 ~~[(b)]~~ (ii) in districts to be served under a contract, a water appropriation, a water  
61 allotment, or otherwise by water apportioned by the Colorado River Compact to the Upper  
62 Basin, the levy after ~~[commencement of construction of the works]~~ the earliest of the events  
63 listed in Subsection (2)(a)(i) may be increased to a maximum of .0004 per dollar of taxable  
64 value of taxable property within the district; and

65 ~~[(c)]~~ (iii) in the event of accruing defaults or deficiencies, an additional levy may be  
66 made in any district as provided in Section 17A-2-1427.

67 (3) The board shall, before June 22 of each year, certify to the county legislative body  
68 of each county within the district or having a portion of its territory within the district, the rate  
69 fixed with directions that at the time and in the manner required by law for levying of taxes for  
70 county purposes, the county legislative body shall levy the tax upon the taxable value of all  
71 property within the district, in addition to any other taxes as may be levied by the county  
72 legislative body at the rate so fixed and determined.