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1	WATER CONSERVANCY DISTRICT
2	AMENDMENTS
3	2006 GENERAL SESSION
4	STATE OF UTAH
5	Chief Sponsor: Thomas V. Hatch
6	House Sponsor: Michael E. Noel
7	
8	LONG TITLE
9	General Description:
10	This bill modifies provisions related to tax levies imposed by water conservancy
11	districts.
12	Highlighted Provisions:
13	This bill:
14	 modifies the time that triggers a water conservancy district's ability to impose a
15	higher tax levy;
16	 modifies a provision that allows a water conservancy district to increase its tax rate
17	so that it applies to districts that contain land located within the Lower Colorado
18	River Basin instead of just districts served by water apportioned by the Colorado
19	River Compact to the Lower Basin; and
20	 makes technical changes.
21	Monies Appropriated in this Bill:
22	None
23	Other Special Clauses:
24	None
25	Utah Code Sections Affected:
26	AMENDS:
27	17A-2-1423, as last amended by Chapter 227, Laws of Utah 1993
28	
29	<i>Be it enacted by the Legislature of the state of Utah:</i>

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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	<u>or</u>
50	(\underline{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

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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. (3) The board shall, before June 22 of each year, certify to the county legislative body 67 of each county within the district or having a portion of its territory within the district, the rate 68 69 fixed with directions that at the time and in the manner required by law for levying of taxes for

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.