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

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

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

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

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

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

(i) expenses of organization;

(ii) surveys and plans;

(iii) the cost of construction; and

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

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

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

(A) the planning or design of the works;

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

or

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

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

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

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

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**Legislative Review Note**  
**as of 11-23-05 11:51 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**