♣ Approved for Filing: R.H. Rees♣ 01-05-06 2:45 PM♣

	WATER CONSERVANCY DISTRICT
	AMENDMENTS
	2006 GENERAL SESSION
	STATE OF UTAH
Chief Sponsor: Thomas V. Hatch	
	House Sponsor: Michael E. Noel
LONG TIT	LE
General Des	scription:
This	bill modifies provisions related to tax levies imposed by water conservancy
districts.	
Highlighted	Provisions:
This	bill:
► m	nodifies the time that triggers a water conservancy district's ability to impose a
higher tax le	vy;
► m	nodifies a provision that allows a water conservancy district to increase its tax rate
so that it app	olies to districts that contain land located within the Lower Colorado
River Basin	instead of just districts served by water apportioned by the Colorado
River Compa	act to the Lower Basin; and
► m	nakes technical changes.
Monies App	propriated in this Bill:
None	
Other Speci	ial Clauses:
None	
Utah Code S	Sections Affected:
AMENDS:	
17A-	2-1423, as last amended by Chapter 227, Laws of Utah 1993



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29	Be it enacted by the Legislature of the state of Utah:	
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 <u>:</u>	
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	(C) the commencement of construction of the works[7]; 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	

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within the	e district:
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[(b)] (ii) in districts to be served under a contract, a water appropriation, a water allotment, or otherwise by water apportioned by the Colorado River Compact to the Upper 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 .0004 per dollar of taxable value of taxable property within the district; and

[(c)] (iii) in the event of accruing defaults or deficiencies, an additional levy may be 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 of each county within the district or having a portion of its territory within the district, the rate 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 property within the district, in addition to any other taxes as may be levied by the county legislative body at the rate so fixed and determined.

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