

LOCAL DISTRICT TAX AMENDMENTS

2011 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Derek E. Brown

Senate Sponsor: Curtis S. Bramble

Cosponsors: Rebecca P. Edwards
Jackie Biskupski Carl Wimmer

LONG TITLE

General Description:

This bill amends local district property tax provisions.

Highlighted Provisions:

This bill:

- ▶ amends provisions relating to a local district property tax; and
- ▶ makes technical corrections.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17B-1-1002, as last amended by Laws of Utah 2008, Chapter 360

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

Section 1. Section **17B-1-1002** is amended to read:

17B-1-1002. Limit on local district property tax levy -- Exclusions.

(1) The rate at which a local district levies a property tax for district operation and maintenance expenses on the taxable value of taxable property within the district may not

29 exceed:

- 30 (a) .0008, for a basic local district;
- 31 (b) .0004, for a cemetery maintenance district;
- 32 (c) .0004, for a drainage district;
- 33 (d) .0008, for a fire protection district;
- 34 (e) .0008, for an improvement district;
- 35 (f) .0005, for a metropolitan water district;
- 36 (g) .0004, for a mosquito abatement district;
- 37 (h) .0004, for a public transit district;
- 38 (i) (i) .0023, for a service area that:
 - 39 (A) is located in a county of the first or second class; and
 - 40 (B) (I) provides fire protection, paramedic, and emergency services; or
 - 41 (II) subject to Subsection (3), provides law enforcement services; or
- 42 (ii) .0014, for each other service area; or
- 43 (j) the rates provided in Section 17B-2a-1006, for a water conservancy district.

44 (2) Property taxes levied by a local district are excluded from the limit applicable to
45 that district under Subsection (1) if the taxes are:

- 46 (a) levied under Section 17B-1-1103 by a local district, other than a water conservancy
47 district, to pay principal of and interest on general obligation bonds issued by the district;
- 48 (b) levied to pay debt and interest owed to the United States; or
- 49 (c) levied to pay assessments or other amounts due to a water users association or other
50 public cooperative or private entity from which the district procures water.

51 (3) A service area described in Subsection (1)(i)(i)(B)(II) may not collect a tax
52 described in Subsection (1)(i)(i) if a municipality or a county having a right to appoint a
53 member to the board of trustees of the service area under Subsection 17B-2a-905(2) assesses
54 on or after November 30 in the year in which the tax is first collected and each subsequent year
55 that the tax is collected:

- 56 (a) a generally assessed fee imposed under Section 17B-1-643 for law enforcement

57 services; or

58 (b) any other generally assessed fee for law enforcement services.