

SB0269S01 compared with SB0269

~~{deleted text}~~ shows text that was in SB0269 but was deleted in SB0269S01.

inserted text shows text that was not in SB0269 but was inserted into SB0269S01.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator John L. Valentine proposes the following substitute bill:

PROPERTY TAX REVISIONS

2013 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: John L. Valentine

House Sponsor: _____

LONG TITLE

General Description:

This bill amends provisions related to ~~{local district}~~taxing entity property tax levies.

Highlighted Provisions:

This bill:

- ▶ authorizes a ~~{local district}~~taxing entity to levy a property tax that exceeds a maximum levy under certain circumstances; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

~~{This bill takes effect on January 1, 2014.}~~ None

Utah Code Sections Affected:

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AMENDS:

~~{17B-1-1002}~~59-2-914, as last amended by Laws of Utah ~~{2011}~~2008, ~~{Chapter 282}~~Chapters 61, 231, and 236

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

Section 1. Section ~~{17B-1-1002}~~59-2-914 is amended to read:

~~{17B-1-1002. Limit on local district property tax levy -- Exceptions:~~

~~———— (1) [The] Except as provided in Subsection (2) or (3), 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 exceed:~~

~~———— (a) .0008, for a basic local district;~~

~~———— (b) .0004, for a cemetery maintenance district;~~

~~———— (c) .0004, for a drainage district;~~

~~———— (d) .0008, for a fire protection district;~~

~~———— (e) .0008, for an improvement district;~~

~~———— (f) .0005, for a metropolitan water district;~~

~~———— (g) .0004, for a mosquito abatement district;~~

~~———— (h) .0004, for a public transit district;~~

~~———— (i) (i) .0023, for a service area that:~~

~~———— (A) is located in a county of the first or second class; and~~

~~———— (B) (I) provides fire protection, paramedic, and emergency services; or~~

~~———— (H) subject to Subsection [(3)] (4), provides law enforcement services; or~~

~~———— (ii) .0014, for each other service area; or~~

~~———— (j) the rates provided in Section 17B-2a-1006, for a water conservancy district.~~

~~———— (2) Property taxes levied by a local district are excluded from the limit applicable to that district under~~59-2-914. Excess levies -- Commission to recalculate levy -- Notice to implement adjusted levies to county auditor -- Authority to exceed maximum levy permitted by law.

(1) If the commission determines that a levy established for a taxing entity set under Section 59-2-913 is in excess of the maximum levy permitted by law, the commission shall:

(a) lower the levy so that it is set at the maximum level permitted by law;

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(b) notify the taxing entity which set the excessive rate that the rate has been lowered;
and

(c) notify the county auditor of the county or counties in which the taxing entity is located to implement the rate established by the commission.

(2) A levy set for a taxing entity by the commission under this section shall be the official levy for that taxing entity unless:

(a) the taxing entity lowers the levy established by the commission; or

(b) the levy is subsequently modified by a court order.

(3) [(a) Subject to the provisions of Subsections (1) and (2), beginning January 1, 1995,
a] Notwithstanding Subsection (1) {if the taxes are:

—— (a) levied under Section 17B-1-1103 by a local district, other than a water conservancy district, to pay principal of and interest on general obligation bonds issued by the district;

—— (b) levied to pay debt and interest owed to the United States; or

—— (c) levied to pay assessments or other amounts due to a water users association or other public cooperative or private entity from which the district procures water.

—— (3) A local district may levy a property tax that exceeds the limit described in Subsection (1)(i)(i) if:

—— (a) in the one-year period before the date the local district adopts its proposed property tax rate, there is a reduction in the assessed valuation of property within the local district as a result of a final, unappealable decision of a county board of equalization, the State Tax Commission, or a court of competent jurisdiction; and

—— (b) the tax rate the local district levies; or (2), a taxing entity may impose a tax rate [in excess of] that exceeds the maximum levy permitted by law if the tax rate [established by] the taxing entity [for the current year generates revenues for the taxing entity in an amount that is less than the revenues that would be generated by the taxing entity under] imposes is at or below the {local district's} taxing entity's certified tax rate {as defined} established in Section 59-2-924.

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

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that the tax is collected:

~~—— (a) a generally assessed fee imposed under Section 17B-1-643 for law enforcement services; or~~

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

~~—— Section 2. **Effective date:**~~

~~—— This bill takes effect on January 1, 2014.~~

Legislative Review Note

~~—— as of 3-1-13 10:57 AM~~

~~—— Office of Legislative Research and General Counsel; b) A taxing entity meeting the requirements of Subsection (3)(a) may impose a tax rate that does not exceed the certified rate established in Section 59-2-924.~~