

SB0180S01 compared with SB0180

~~text~~ shows text that was in SB0180 but was deleted in SB0180S01.

text shows text that was not in SB0180 but was inserted into SB0180S01.

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Senator Wayne A. Harper proposes the following substitute bill:

PROPERTY TAX MODIFICATIONS

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: _____

LONG TITLE

General Description:

This bill amends the Property Tax Act.

Highlighted Provisions:

This bill:

- ▶ amends the tax rate for the multicounty assessing and collecting levy;
- ▶ amends the allocation of revenue collected from the multicounty assessing and collecting levy;
- ▶ provides that a county shall increase its county additional property tax rate by an amount sufficient to offset the decrease to the multicounty assessing and collecting levy;
- ▶ provides for the allocation of money in the Property Tax Valuation Agency Fund;
- ▶ consolidates additional county property tax administration levies;

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- ▶ amends funding of the Multicounty Appraisal Trust; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill has retrospective operation to January 1, 2014.

This bill provides revisor instructions.

Utah Code Sections Affected:

AMENDS:

59-2-911, as last amended by Laws of Utah 2009, Chapter 204

59-2-924, as last amended by Laws of Utah 2012, Chapter 245

59-2-924.2, as last amended by Laws of Utah 2010, Chapter 279

59-2-1601, as last amended by Laws of Utah 2010, Chapter 131

59-2-1602, as last amended by Laws of Utah 2010, Chapter 131

59-2-1603, as last amended by Laws of Utah 2012, Chapter 240

59-2-1605, as renumbered and amended by Laws of Utah 2008, Chapter 330

59-2-1606, as last amended by Laws of Utah 2010, Chapter 131

63H-1-102, as last amended by Laws of Utah 2013, Chapter 362

REPEALS:

59-2-1604, as last amended by Laws of Utah 2009, Chapter 204

Utah Code Sections Affected by Revisor Instructions:

59-2-924.2, as last amended by Laws of Utah 2010, Chapter 279

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

Section 1. Section **59-2-911** is amended to read:

59-2-911. Exceptions to maximum levy limitation.

(1) The maximum levies set forth in Section 59-2-908 do not apply to and do not include:

- (a) levies made to pay outstanding judgment debts;
- (b) levies made in any special improvement districts;
- (c) levies made for extended services in any county service area;

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(d) levies made for county library services;

(e) levies made to be used for storm water, flood, and water quality control;

(f) levies made to share disaster recovery expenses for public facilities and structures as a condition of state assistance when a Presidential Declaration has been issued under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;

(g) levies made to pay interest and provide for a sinking fund in connection with any bonded or voter authorized indebtedness, including the bonded or voter authorized indebtedness of county service areas, special service districts, and special improvement districts;

(h) levies made to fund local health departments;

(i) levies made to fund public transit districts;

(j) levies made to establish, maintain, and replenish special improvement guaranty funds;

(k) levies made in any special service district;

(l) levies made to fund municipal-type services to unincorporated areas of counties under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;

(m) levies made to fund the purchase of paramedic or ambulance facilities and equipment and to defray administration, personnel, and other costs of providing emergency medical and paramedic services, but this exception only applies to those counties in which a resolution setting forth the intention to make those levies has been duly adopted by the county legislative body and approved by a majority of the voters of the county voting at a special or general election;

~~[(n) levies made to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1604;]~~

~~[(o) (n) the multicounty and county assessing and collecting levies [made to promote accurate property valuations, uniform assessment levels, and the efficient administration of the property tax system] under Section 59-2-1602; and~~

~~[(p) (o) all other exceptions to the maximum levy limitation pursuant to statute.~~

(2) (a) Upon the retirement of bonds issued for the development of a convention complex described in Section 17-12-4, and notwithstanding Section 59-2-908, any county of the first class may continue to impose a property tax levy equivalent to the average property tax

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levy previously imposed to pay debt service on those retired bonds.

(b) Notwithstanding that the imposition of the levy described in Subsection (2)(a) may not result in an increased amount of ad valorem tax revenue, the levy is subject to the notice requirements of Section 59-2-919.

(c) The revenues from this continued levy shall be used only for the funding of convention facilities as defined in Section 59-12-602.

Section 2. Section **59-2-924** is amended to read:

59-2-924. Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Certified tax rate -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget.

(1) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:

(a) a statement containing the aggregate valuation of all taxable real property assessed by a county assessor in accordance with Part 3, County Assessment, for each taxing entity; and

(b) a statement containing the taxable value of all personal property assessed by a county assessor in accordance with Part 3, County Assessment, from the prior year end values.

(2) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:

(a) the statements described in Subsections (1)(a) and (b);

(b) an estimate of the revenue from personal property;

(c) the certified tax rate; and

(d) all forms necessary to submit a tax levy request.

(3) (a) The "certified tax rate" means a tax rate that will provide the same ad valorem property tax revenues for a taxing entity as were budgeted by that taxing entity for the prior year.

(b) For purposes of this Subsection (3):

(i) "Ad valorem property tax revenues" do not include:

(A) interest;

(B) penalties; and

(C) revenue received by a taxing entity from personal property that is:

(I) assessed by a county assessor in accordance with Part 3, County Assessment; and

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(II) semiconductor manufacturing equipment.

(ii) "Aggregate taxable value of all property taxed" means:

(A) the aggregate taxable value of all real property assessed by a county assessor in accordance with Part 3, County Assessment, for the current year;

(B) the aggregate taxable year end value of all personal property assessed by a county assessor in accordance with Part 3, County Assessment, for the prior year; and

(C) the aggregate taxable value of all real and personal property assessed by the commission in accordance with Part 2, Assessment of Property, for the current year.

(c) (i) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenues budgeted for the prior year by the taxing entity by the amount calculated under Subsection (3)(c)(ii).

(ii) For purposes of Subsection (3)(c)(i), the legislative body of a taxing entity shall calculate an amount as follows:

(A) calculate for the taxing entity the difference between:

(I) the aggregate taxable value of all property taxed; and

(II) any redevelopment adjustments for the current calendar year;

(B) after making the calculation required by Subsection (3)(c)(ii)(A), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (3)(c)(ii)(A) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;

(C) after making the calculation required by Subsection (3)(c)(ii)(B), calculate the product of:

(I) the amount calculated under Subsection (3)(c)(ii)(B); and

(II) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and

(D) after making the calculation required by Subsection (3)(c)(ii)(C), calculate an amount determined by subtracting from the amount calculated under Subsection (3)(c)(ii)(C) any new growth as defined in this section:

(I) within the taxing entity; and

(II) for the following calendar year:

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(Aa) for new growth from real property assessed by a county assessor in accordance with Part 3, County Assessment and all property assessed by the commission in accordance with Section 59-2-201, the current calendar year; and

(Bb) for new growth from personal property assessed by a county assessor in accordance with Part 3, County Assessment, the prior calendar year.

(iii) For purposes of Subsection (3)(c)(ii)(A), the aggregate taxable value of all property taxed:

(A) except as provided in Subsection (3)(c)(iii)(B) or (3)(c)(ii)(C), is as defined in Subsection (3)(b)(ii);

(B) does not include the total taxable value of personal property contained on the tax rolls of the taxing entity that is:

(I) assessed by a county assessor in accordance with Part 3, County Assessment; and

(II) semiconductor manufacturing equipment; and

(C) for personal property assessed by a county assessor in accordance with Part 3, County Assessment, the taxable value of personal property is the year end value of the personal property contained on the prior year's tax rolls of the entity.

(iv) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after January 1, 2007, the value of taxable property does not include the value of personal property that is:

(A) within the taxing entity assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(v) For purposes of Subsection (3)(c)(ii)(C)(II), for calendar years beginning on or after January 1, 2007, the percentage of property taxes collected does not include property taxes collected from personal property that is:

(A) within the taxing entity assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(vi) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after January 1, 2009, the value of taxable property does not include the value of personal property that is within the taxing entity assessed by a county assessor in accordance with Part 3, County

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Assessment.

(vii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may prescribe rules for calculating redevelopment adjustments for a calendar year.

(viii) (A) Except as provided in Subsections (3)(c)(ix) and (x), for purposes of Subsection (3)(c)(i), a taxing entity's ad valorem property tax revenues budgeted for the prior year shall be decreased by an amount of revenue equal to the five-year average of the most recent prior five years of redemptions adjusted by the five-year average redemption calculated for the prior year as reported on the county treasurer's final annual settlement required under Subsection 59-2-1365(2).

(B) A decrease under Subsection (3)(c)(viii)(A) does not apply to the multicounty assessing and collecting levy authorized in Subsection 59-2-1602(2)(a), the certified revenue levy, or the minimum basic tax rate established in Section 53A-17a-135.

(ix) As used in Subsection (3)(c)(x):

(A) "One-fourth of qualifying redemptions excess amount" means a qualifying redemptions excess amount divided by four.

(B) "Qualifying redemptions" means that, for a calendar year, a taxing entity's total amount of redemptions is greater than three times the five-year average of the most recent prior five years of redemptions calculated for the prior year under Subsection (3)(c)(viii)(A).

(C) "Qualifying redemptions base amount" means an amount equal to three times the five-year average of the most recent prior five years of redemptions for a taxing entity, as reported on the county treasurer's final annual settlement required under Subsection 59-2-1365(2).

(D) "Qualifying redemptions excess amount" means the amount by which a taxing entity's qualifying redemptions for a calendar year exceed the qualifying redemptions base amount for that calendar year.

(x) (A) If, for a calendar year, a taxing entity has qualifying redemptions, the redemption amount for purposes of calculating the five-year redemption average required by Subsection (3)(c)(viii)(A) is as provided in Subsections (3)(c)(x)(B) and (C).

(B) For the initial calendar year a taxing entity has qualifying redemptions, the taxing entity's redemption amount for that calendar year is the qualifying redemptions base amount.

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(C) For each of the four calendar years after the calendar year described in Subsection (3)(c)(x)(B), one-fourth of the qualifying redemptions excess amount shall be added to the redemption amount.

(d) (i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules determining the calculation of ad valorem property tax revenues budgeted by a taxing entity.

(ii) For purposes of Subsection (3)(d)(i), ad valorem property tax revenues budgeted by a taxing entity shall be calculated in the same manner as budgeted property tax revenues are calculated for purposes of Section 59-2-913.

(e) The certified tax rates for the taxing entities described in this Subsection (3)(e) shall be calculated as follows:

(i) except as provided in Subsection (3)(e)(ii), for new taxing entities the certified tax rate is zero;

(ii) for each municipality incorporated on or after July 1, 1996, the certified tax rate is:

(A) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and

(B) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(22); and

(iii) for debt service voted on by the public, the certified tax rate shall be the actual levy imposed by that section, except that the certified tax rates for the following levies shall be calculated in accordance with Section 59-2-913 and this section:

(A) school levies provided for under Sections 53A-16-113, 53A-17a-133, and 53A-17a-164; and

(B) levies to pay for the costs of state legislative mandates or judicial or administrative orders under Section [~~59-2-1604~~] 59-2-1602.

(f) (i) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 shall be established at that rate which is sufficient to generate only the revenue required to satisfy one or more eligible judgments, as defined in Section 59-2-102.

(ii) The ad valorem property tax revenue generated by the judgment levy shall not be considered in establishing the taxing entity's aggregate certified tax rate.

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(g) The ad valorem property tax revenue generated by the capital local levy described in Section 53A-16-113 within a taxing entity in a county of the first class:

(i) may not be considered in establishing the school district's aggregate certified tax rate; and

(ii) shall be included by the commission in establishing a certified tax rate for that capital outlay levy determined in accordance with the calculation described in Subsection 59-2-913(3).

(4) (a) For the purpose of calculating the certified tax rate, the county auditor shall use:

(i) the taxable value of real property assessed by a county assessor contained on the assessment roll;

(ii) the taxable value of real and personal property assessed by the commission; and

(iii) the taxable year end value of personal property assessed by a county assessor contained on the prior year's assessment roll.

(b) For purposes of Subsection (4)(a)(i), the taxable value of real property on the assessment roll does not include new growth as defined in Subsection (4)(c).

(c) "New growth" means:

(i) the difference between the increase in taxable value of the following property of the taxing entity from the previous calendar year to the current year:

(A) real property assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) property assessed by the commission under Section 59-2-201; plus

(ii) the difference between the increase in taxable year end value of personal property of the taxing entity from the year prior to the previous calendar year to the previous calendar year; minus

(iii) the amount of an increase in taxable value described in Subsection (4)(e).

(d) For purposes of Subsection (4)(c)(ii), the taxable value of personal property of the taxing entity does not include the taxable value of personal property that is:

(i) contained on the tax rolls of the taxing entity if that property is assessed by a county assessor in accordance with Part 3, County Assessment; and

(ii) semiconductor manufacturing equipment.

(e) Subsection (4)(c)(iii) applies to the following increases in taxable value:

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(i) the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustments; or

(ii) the amount of an increase in the taxable value of property assessed by the commission under Section 59-2-201 resulting from a change in the method of apportioning the taxable value prescribed by:

(A) the Legislature;

(B) a court;

(C) the commission in an administrative rule; or

(D) the commission in an administrative order.

(f) For purposes of Subsection (4)(a)(ii), the taxable year end value of personal property on the prior year's assessment roll does not include:

(i) new growth as defined in Subsection (4)(c); or

(ii) the total taxable year end value of personal property contained on the prior year's tax rolls of the taxing entity that is:

(A) assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(5) (a) On or before June 22, each taxing entity shall annually adopt a tentative budget.

(b) If the taxing entity intends to exceed the certified tax rate, it shall notify the county auditor of:

(i) its intent to exceed the certified tax rate; and

(ii) the amount by which it proposes to exceed the certified tax rate.

(c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.

Section 3. Section **59-2-924.2** is amended to read:

59-2-924.2. Adjustments to the calculation of a taxing entity's certified tax rate.

(1) For purposes of this section, "certified tax rate" means a certified tax rate calculated in accordance with Section 59-2-924.

(2) Beginning January 1, 1997, if a taxing entity receives increased revenues from uniform fees on tangible personal property under Section 59-2-404, 59-2-405, 59-2-405.1, 59-2-405.2, or 59-2-405.3 as a result of any county imposing a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its certified tax

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rate to offset the increased revenues.

(3) (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:

(i) decreased on a one-time basis by the amount of the estimated sales and use tax revenue to be distributed to the county under Subsection 59-12-1102(3); and

(ii) increased by the amount necessary to offset the county's reduction in revenue from uniform fees on tangible personal property under Section 59-2-404, 59-2-405, 59-2-405.1, 59-2-405.2, or 59-2-405.3 as a result of the decrease in the certified tax rate under Subsection (3)(a)(i).

(b) The commission shall determine estimates of sales and use tax distributions for purposes of Subsection (3)(a).

(4) Beginning January 1, 1998, if a municipality has imposed an additional resort communities sales and use tax under Section 59-12-402, the municipality's certified tax rate shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of estimated revenue from the additional resort communities sales and use tax imposed under Section 59-12-402.

(5) (a) This Subsection (5) applies to each county that:

(i) establishes a countywide special service district under Title 17D, Chapter 1, Special Service District Act, to provide jail service, as provided in Subsection 17D-1-201(10); and

(ii) levies a property tax on behalf of the special service district under Section 17D-1-105.

(b) (i) The certified tax rate of each county to which this Subsection (5) applies shall be decreased by the amount necessary to reduce county revenues by the same amount of revenues that will be generated by the property tax imposed on behalf of the special service district.

(ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the levy on behalf of the special service district under Section 17D-1-105.

(6) (a) As used in this Subsection (6):

(i) "Annexing county" means a county whose unincorporated area is included within a public safety district by annexation.

(ii) "Annexing municipality" means a municipality whose area is included within a public safety district by annexation.

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(iii) "Equalized public safety protection tax rate" means the tax rate that results from:

(A) calculating, for each participating county and each participating municipality, the property tax revenue necessary:

(I) in the case of a fire district, to cover all of the costs associated with providing fire protection, paramedic, and emergency services:

(Aa) for a participating county, in the unincorporated area of the county; and

(Bb) for a participating municipality, in the municipality; or

(II) in the case of a police district, to cover all the costs:

(Aa) associated with providing law enforcement service:

(Ii) for a participating county, in the unincorporated area of the county; and

(IIi) for a participating municipality, in the municipality; and

(Bb) that the police district board designates as the costs to be funded by a property tax; and

(B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all participating counties and all participating municipalities and then dividing that sum by the aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:

(I) for participating counties, in the unincorporated area of all participating counties; and

(II) for participating municipalities, in all the participating municipalities.

(iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act:

(A) created to provide fire protection, paramedic, and emergency services; and

(B) in the creation of which an election was not required under Subsection 17B-1-214(3)(c).

(v) "Participating county" means a county whose unincorporated area is included within a public safety district at the time of the creation of the public safety district.

(vi) "Participating municipality" means a municipality whose area is included within a public safety district at the time of the creation of the public safety district.

(vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act, within a county of the first class:

(A) created to provide law enforcement service; and

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(B) in the creation of which an election was not required under Subsection 17B-1-214(3)(c).

(viii) "Public safety district" means a fire district or a police district.

(ix) "Public safety service" means:

(A) in the case of a public safety district that is a fire district, fire protection, paramedic, and emergency services; and

(B) in the case of a public safety district that is a police district, law enforcement service.

(b) In the first year following creation of a public safety district, the certified tax rate of each participating county and each participating municipality shall be decreased by the amount of the equalized public safety tax rate.

(c) In the first budget year following annexation to a public safety district, the certified tax rate of each annexing county and each annexing municipality shall be decreased by an amount equal to the amount of revenue budgeted by the annexing county or annexing municipality:

(i) for public safety service; and

(ii) in:

(A) for a taxing entity operating under a January 1 through December 31 fiscal year, the prior calendar year; or

(B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior fiscal year.

(d) Each tax levied under this section by a public safety district shall be considered to be levied by:

(i) each participating county and each annexing county for purposes of the county's tax limitation under Section 59-2-908; and

(ii) each participating municipality and each annexing municipality for purposes of the municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a city.

(e) The calculation of a public safety district's certified tax rate for the year of annexation shall be adjusted to include an amount of revenue equal to one half of the amount of revenue budgeted by the annexing entity for public safety service in the annexing entity's

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prior fiscal year if:

(i) the public safety district operates on a January 1 through December 31 fiscal year;

(ii) the public safety district approves an annexation of an entity operating on a July 1 through June 30 fiscal year; and

(iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.

(7) For the calendar year beginning on January 1, 2007, the calculation of a taxing entity's certified tax rate, calculated in accordance with Section 59-2-924, shall be adjusted by the amount necessary to offset any change in the certified tax rate that may result from excluding the following from the certified tax rate under Subsection 59-2-924(3) enacted by the Legislature during the 2007 General Session:

(a) personal property tax revenue:

(i) received by a taxing entity;

(ii) assessed by a county assessor in accordance with Part 3, County Assessment; and

(iii) for personal property that is semiconductor manufacturing equipment; or

(b) the taxable value of personal property:

(i) contained on the tax rolls of a taxing entity;

(ii) assessed by a county assessor in accordance with Part 3, County Assessment; and

(iii) that is semiconductor manufacturing equipment.

(8) (a) The taxable value for the base year under Subsection 17C-1-102(6) shall be reduced for any year to the extent necessary to provide a community development and renewal agency established under Title 17C, Limited Purpose Local Government Entities - Community Development and Renewal Agencies Act, with approximately the same amount of money the agency would have received without a reduction in the county's certified tax rate, calculated in accordance with Section 59-2-924, if:

(i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);

(ii) the amount of the decrease is more than 20% of the county's certified tax rate of the previous year; and

(iii) the decrease results in a reduction of the amount to be paid to the agency under Section 17C-1-403 or 17C-1-404.

(b) The base taxable value under Subsection 17C-1-102(6) shall be increased in any year to the extent necessary to provide a community development and renewal agency with

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approximately the same amount of money as the agency would have received without an increase in the certified tax rate that year if:

(i) in that year the base taxable value under Subsection 17C-1-102(6) is reduced due to a decrease in the certified tax rate under Subsection (2) or (3)(a); and

(ii) the certified tax rate of a city, school district, local district, or special service district increases independent of the adjustment to the taxable value of the base year.

(c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a), the amount of money allocated and, when collected, paid each year to a community development and renewal agency established under Title 17C, Limited Purpose Local Government Entities - Community Development and Renewal Agencies Act, for the payment of bonds or other contract indebtedness, but not for administrative costs, may not be less than that amount would have been without a decrease in the certified tax rate under Subsection (2) or (3)(a).

(9) (a) For the calendar year beginning on January 1, 2014, the calculation of a ~~taxing entity's certified tax rate~~ ~~county assessing and collecting levy~~ shall be adjusted by the amount necessary to offset:

~~(a)~~ any change in the certified tax rate that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in this bill; and

~~(b)~~ the difference in the amount of revenue a taxing entity receives from or contributes to the Property Tax Valuation Agency Fund, created in Section 59-2-1602, that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in this bill.

~~(b) A taxing entity is not required to comply with the notice and public hearing requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy described in Subsection (9)(a).~~

Section 4. Section **59-2-1601** is amended to read:

59-2-1601. Definitions.

As used in this part:

~~[(1) "Contributing county" means a county that:]~~

~~[(a) retains less revenue from the imposition of the multicounty assessing and collecting levy within the county pursuant to Section 59-2-1603 than it collects; and]~~

~~[(b) transmits a portion of the revenue collected from the imposition of the multicounty~~

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~~assessing and collecting levy to the Property Tax Valuation Agency Fund pursuant to Section 59-2-1603;]~~

~~[(2) "Contributing county surplus revenue" means an amount equal to the difference between the following:]~~

~~[(a) the revenue collected by a county from imposing the multicounty assessing and collecting levy during a calendar year; and]~~

~~[(b) the county's multicounty assessing and collecting allocation as calculated in accordance with Subsection 59-2-1603(3).]~~

~~[(3)] (1) "County additional property tax" means the property tax levy described in Subsection 59-2-1602(4).~~

~~[(4)] (2) "Fund" means the Property Tax Valuation Agency Fund created in Section 59-2-1602.~~

~~[(5) "Maximum county contribution" means an amount equal to the following:]~~

~~[(a) for a county of the first class, \$300,000;]~~

~~[(b) for a county of the second class, \$100,000;]~~

~~[(c) for a county of the third class, \$100,000;]~~

~~[(d) for a county of the fourth class, \$50,000; and]~~

~~[(e) for a county of the fifth or sixth class, \$0.]~~

~~[(6) "Minimum county contribution" means an amount equal to the following:]~~

~~[(a) for a county of the first class, \$300,000; and]~~

~~[(b) for a county of the second or third class, \$0.]~~

~~[(7) "Multicounty assessing and collecting allocation" means the revenue to which a county is entitled from the statewide imposition of the multicounty assessing and collecting levy, as determined in accordance with the calculation described in Subsection 59-2-1603(3).]~~

~~(3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by an agreement:~~

~~(a) entered into by all of the counties in the state; and~~

~~(b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.~~

~~[(8)] (4) "Multicounty assessing and collecting levy" means a property tax [rate not to exceed .0002 per dollar of taxable value] levied in accordance with [Section] Subsection 59-2-1602(2).~~

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~~[(9)(a) "Parcel" means an identifiable contiguous unit of real property that is treated as separate for valuation or zoning purposes and includes any improvements on that unit of real property.]~~

~~[(b) "Parcel" or "other parcel" does not include an item of personal property.]~~

~~[(10) "Receiving county" means a county that:]~~

~~[(a) receives a disbursement from the Property Tax Valuation Agency Fund in accordance with Section 59-2-1603; and]~~

~~[(b) levies a county additional property tax of at least .0003 per dollar of taxable value in accordance with Subsection 59-2-1602(4).]~~

Section 5. Section **59-2-1602** is amended to read:

59-2-1602. Property Tax Valuation Agency Fund -- Creation -- Statewide levy -- Additional county levy.

(1) (a) There is created ~~[the]~~ an ~~{expendable special revenue}~~agency fund known as the "Property Tax Valuation Agency Fund[;]." ~~[to be funded by the revenue collected from the multicounty assessing and collecting levy as provided in Subsection (3)(c) and Section 59-2-1603.]~~

~~[(b) The purpose of the multicounty assessing and collecting levy required under Subsection (2) and the disbursement formulas established in Section 59-2-1603 is to promote the:]~~

~~[(i) accurate valuation of property;]~~

~~[(ii) establishment and maintenance of uniform assessment levels within and among counties; and]~~

~~[(iii) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes.]~~

~~[(c) Income derived from the investment of money in the fund created in this Subsection (1) shall be deposited in and become part of the fund.]~~

(b) The fund consists of:

(i) deposits made and penalties received under Subsection (3); and

(ii) interest on money deposited into the fund.

(c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and used as provided in Section 59-2-1603.

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(2) (a) [~~Annually, each~~] Each county shall annually impose a multicounty assessing and collecting levy [~~not to exceed .0002 per dollar of taxable value as authorized by the Legislature as provided in Subsection (2)(b)]~~ as provided in this Subsection (2).

(b) [~~Subject to Subsections (2)(c), (2)(d), and (5), in order to fund the Property Tax Valuation Agency Fund, the Legislature shall authorize the amount of the]~~ The tax rate of the multicounty assessing and collecting levy[-] is:

(i) for the calendar year beginning on January 1, 2014, .000013; and

(ii) for a calendar year beginning on or after January 1, 2015, the certified revenue levy.

(c) [~~Except as provided in Subsection (2)(d)(i), the]~~ The multicounty assessing and collecting levy may not exceed the certified revenue levy as defined in Section 59-2-102, unless:

(i) the Legislature authorizes a multicounty assessing and collecting levy that exceeds the certified revenue levy; and

(ii) the state complies with the notice requirements of Section 59-2-926.

~~[(d) (i) For a calendar year beginning on or after January 1, 2010, the multicounty assessing and collecting levy for a county of the first class is adjusted to be the same rate as for a county of the second, third, fourth, fifth, or sixth class.]~~

~~[(ii) The notice requirements of Section 59-2-926 do not apply to the rate adjustment under Subsection (2)(d)(i).]~~

(d) Revenue collected from the multicounty assessing and collecting levy shall be allocated as follows:

(i) ~~{85%}~~82% of the revenue collected shall be deposited into the Multicounty Appraisal Trust; and

(ii) ~~{15%}~~18% of the revenue collected shall be deposited into the Property Tax Valuation Agency Fund.

(3) (a) The multicounty assessing and collecting levy [~~authorized by the Legislature~~] imposed under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and collecting levy.

(b) The multicounty assessing and collecting levy [~~authorized by the Legislature under Subsection (2)]~~ is:

(i) exempt from [~~the provisions of]~~ Sections 17C-1-403 [~~and 17C-1-404~~] through

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17C-1-406;

(ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and

(iii) exempt from the notice and public hearing requirements of Section 59-2-919.

(c) (i) Each [~~contributing~~] county shall transmit quarterly to the state treasurer the [~~portion of the~~] revenue collected from the multicounty assessing and collecting levy [~~which is above the amount to which that county is entitled to under Section 59-2-1603~~].

(ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later than the tenth day of the month following the end of the quarter in which the revenue is collected.

(iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day of the month following the end of the quarter in which the revenue is collected, the county shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

~~[(iv) Each contributing county that transmits to the state treasurer a portion of the multicounty assessing and collecting levy in accordance with Subsection (3)(c)(i) shall levy sufficient property taxes to fund its county assessing and collecting budgets.]~~

(d) The state treasurer shall [~~deposit in the fund the:~~] allocate the penalties received under this Subsection (3) in the same manner as revenue is allocated under Subsection (2)(d).

~~[(i) revenue transmitted to the fund by contributing counties;]~~

~~[(ii) interest accrued from that levy; and]~~

~~[(iii) penalties received under Subsection (3)(c)(iii).]~~

(4) (a) A county may levy a county additional property tax in accordance with this Subsection (4).

~~[(b) A receiving county may not receive funds from the Property Tax Valuation Agency Fund unless the receiving county levies a county additional property tax of at least .0003 per dollar of taxable value of taxable property as reported by each county.]~~

~~[(c)]~~ (b) The county additional property tax [~~described in Subsection (4)(a) shall be levied by the county and~~];

(i) shall be separately stated on the tax notice as a county assessing and collecting levy[-];

~~[(d) The purpose of the county additional property tax established in this Subsection~~

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~~(4) is to promote the:]~~

~~[(i) accurate valuation of property;]~~

~~[(ii) establishment and maintenance of uniform assessment levels within and among counties; and]~~

~~[(iii) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes.]~~

~~[(e) A county additional property tax levy established in Subsection (4)(a) is:]~~

~~[(i) exempt from the provisions of Sections 17C-1-403 and 17C-1-404;]~~

~~[(ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and]~~

~~[(iii) beginning on January 1, 2009:]~~

~~[(A) for a county that was designated as a receiving county by the state auditor during the prior calendar year, subject to the notice and public hearing provisions of Section 59-2-919 only if the county additional property tax levied by that county levy is raised to a rate in excess of .0003; and]~~

~~[(B) except as provided in Subsection (4)(f), for a county that was designated as a contributing county by the state auditor during the prior calendar year, subject to the notice and public hearing provisions of Section 59-2-919.]~~

~~[(f) A county additional property tax levy in a county that was not a receiving county during the prior year shall be subject to the notice and public hearing provisions described in Subsection (4)(e)(iii)(A) if the county would have been designated as a receiving county during the prior calendar year if the county had levied a county additional property tax of at least .0003 per dollar of taxable value.]~~

~~[(5) Subject to Subsection (6), for calendar years beginning on or after January 1, 2007, the amount of the multicounty assessing and collecting levy described in this section shall be reduced by an amount equal to the difference between:]~~

~~[(a) the amount of revenue budgeted:]~~

~~[(i) by each receiving county for that calendar year; and]~~

~~[(ii) for the county additional property tax levy described in Subsection (4)(a); and]~~

~~[(b) the amount of revenue budgeted:]~~

~~[(i) by each receiving county for the calendar year immediately preceding the calendar~~

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~~year described in Subsection (5)(a)(i); and]~~

~~[(ii) for the county additional property tax levy described in Subsection (4)(a).]~~

~~[(6) The amounts described in the calculations required by Subsection (5) are exclusive of new growth.]~~

(ii) may not be incorporated into the rate of any other levy;

(iii) is exempt from Sections 17C-1-403 through 17C-1-406; and

(iv) is in addition to and exempt from the maximum levies allowable under Section 59-2-908.

(c) Revenue collected from the county additional property tax shall be used to:

(i) promote the accurate valuation and uniform assessment levels of property as required by Section 59-2-103;

(ii) promote the efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes;

(iii) fund state mandated actions to meet legislative mandates or judicial or administrative orders that relate to promoting:

(A) the accurate valuation of property; and

(B) the establishment and maintenance of uniform assessment levels within and among counties; and

(iv) establish reappraisal programs that:

(A) are adopted by a resolution or ordinance of the county legislative body; and

(B) conform to rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Section 6. Section **59-2-1603** is amended to read:

59-2-1603. Allocation of money in the Property Tax Valuation Agency Fund -- Use of funds.

~~[(1) The state auditor shall authorize disbursement of money from the Property Tax Valuation Agency Fund to each receiving county in accordance with this section.]~~

~~[(2) Except as provided in Section 59-2-1606 and Subsection 59-2-303.1(4), money derived from funds transmitted by contributing counties shall be disbursed pro rata to receiving counties of the second through sixth class based upon the number of adjusted parcel units in each county as determined in Subsection (3).]~~

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~~[(3)(a) The state auditor shall determine the amount of each county's multicounty assessing and collecting allocation in accordance with this Subsection (3).]~~

~~[(b) A county's multicounty assessing and collecting allocation shall be the product of:]~~

~~[(i) the county's adjusted parcel ratio; and]~~

~~[(ii) a base unit value of \$10.]~~

~~[(c) For purposes of this section, a county's adjusted parcel ratio shall be determined by multiplying the sum of the following by the county parcel factor:]~~

~~[(i) the number of residential parcels multiplied by 2;]~~

~~[(ii) the number of commercial parcels multiplied by 4; and]~~

~~[(iii) the number of all other parcels multiplied by 1.]~~

~~[(d) For purposes of this Subsection (3), the county class factor is:]~~

~~[(i) 0.8 for a county of the first class;]~~

~~[(ii) 0.9 for a county of the second class;]~~

~~[(iii) 1.0 for a county of the third class;]~~

~~[(iv) 1.05 for a county of the fourth class;]~~

~~[(v) 1.15 for a county of the fifth class; and]~~

~~[(vi) 1.3 for a county of the sixth class.]~~

~~[(e) The commission shall provide the state auditor a list of each county's parcel counts described in Subsection (3)(c).]~~

~~[(4)(a) A first class county shall transmit \$300,000 to the fund.]~~

~~[(b) A second, third, or fourth class contributing county shall transmit to the fund an amount equal to the following:]~~

~~[(i) if the contributing county's surplus revenue is equal to or less than the contributing county's minimum county contribution, the minimum county contribution;]~~

~~[(ii) if the contributing county's surplus revenue is more than the county's minimum county contribution and less than the county's maximum county contribution, the contributing county's surplus revenue; or]~~

~~[(iii) if the contributing county's surplus revenue is equal to or greater than the county's maximum county contribution, the contributing county's maximum county contribution.]~~

~~[(5) Money in the Property Tax Valuation Agency Fund on the 10th day of the month following the end of the quarter in which the revenue is collected shall, upon authorization by~~

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~~the state auditor, be transmitted by the state treasurer according to the disbursement formula determined under Subsection (3) no later than five working days after the 10th day of the month following the end of the quarter in which the revenue is collected.]~~

~~[(6) If money in the Property Tax Valuation Agency Fund on the 10th day of the month following the end of the quarter in which the revenue is collected is not transmitted to a receiving county within five working days of the 10th day of that month, except as provided for in Subsection (5), income from the investment of that money shall be:]~~

~~[(a) deposited in and become part of the Property Tax Valuation Agency Fund; and]~~

~~[(b) disbursed to the receiving county in the next quarter.]~~

(1) The state auditor shall annually conduct a study of each county of the fourth, fifth, or sixth class to determine:

(a) the costs of assessing and collecting property taxes;

(b) the ability to generate revenue from an assessing and collecting levy; and

(c) the tax burden of levying a property tax sufficient to cover the costs of assessing and collecting property taxes.

(2) Subject to Subsection (3), and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the auditor shall make rules providing for the allocation of money in the Property Tax Valuation Agency Fund.

(3) The rules described in Subsection (2) shall give priority in the allocation of money in the Property Tax Valuation Agency Fund to the counties of the fourth, fifth, or sixth class that the state auditor determines:

(a) in accordance with the study required by Subsection (1), to have the highest tax burden; or

(b) to have the greatest need to improve:

(i) the accurate valuation and uniform assessment levels of property as required by Section 59-2-103; or

(ii) the efficiency of the property tax system.

~~[(7)]~~ (4) A county shall use money disbursed from the Property Tax Valuation Agency Fund [for] to:

~~[(a) establishing and maintaining accurate property]~~

(a) offset the costs of assessing and collecting property taxes;

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~~(b) improve the accurate [valuations] valuation and uniform assessment levels of property as required by Section 59-2-103; [and] or~~

~~[(b) improving] (c) improve the efficiency of the property tax system.~~

~~[(8) The state auditor shall reallocate any:]~~

~~[(a) deficit from the allocation under Subsection (3) amongst all receiving counties based on their adjusted parcel counts; or]~~

~~[(b) surplus from the allocation under Subsection (3) amongst all contributing counties based on the county's percentage of the total contribution under this section.]~~

~~[(9) A receiving county may not receive more than \$200,000 total from an allocation under Subsection (3).]~~

~~[(10)] (5) If money remains in the fund after all allocations have been distributed to receiving counties in a calendar year, the state auditor shall retain the money in the fund for distribution the following calendar year.~~

Section 7. Section **59-2-1605** is amended to read:

59-2-1605. Accounting records for levies.

Each county shall separately budget and account for the use of any money received or expended ~~[under] from~~ a levy imposed under Section 59-2-1602 ~~[, 59-2-1603, or 59-2-1604].~~

Section 8. Section **59-2-1606** is amended to read:

59-2-1606. CAMA system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

(1) As used in this section ~~[(a)]~~, "CAMA" means computer assisted mass appraisal.

~~[(b) "CAMA fee rate" means:]~~

~~[(i) \$1.50 for the calendar year that begins on January 1, 2009; and]~~

~~[(ii) for a calendar year beginning on or after January 1, 2010, the \$1.50 described in Subsection (1)(b)(i) may be increased each year up to 2% at the discretion of the Multicounty Appraisal Trust.]~~

~~[(c) (i) "County parcel count" means the total number of residential parcels, commercial parcels, and other parcels within a county.]~~

~~[(ii) "County parcel count" does not include a county's parcel factor as described in Subsection 59-2-1603(3)(c).]~~

~~[(d) "Factored parcel count" means the product of:]~~

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~~[(i) a county's parcel count; and]~~

~~[(ii) the county's class factor described in Subsection 59-2-1603(3)(d).]~~

~~[(e) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by interlocal agreement by all 29 counties in the state.]~~

~~[(2) For a calendar year beginning on or after January 1, 2009, before determining the amount of each county's multicounty assessing and collecting allocation in accordance with Subsection 59-2-1603(3), the state auditor shall disburse to the Multicounty Appraisal Trust an amount of revenue equal to the product of:]~~

~~[(a) the sum of the factored parcel counts for all second through sixth class counties; and]~~

~~[(b) the CAMA fee rate.]~~

~~[(3)]~~ (2) (a) The funds ~~[described in Subsection (2)]~~ deposited into the Multicounty Appraisal Trust in accordance with Section 59-2-1602 shall be used to provide funding for a statewide CAMA system that will promote:

(i) the accurate valuation of property;

(ii) the establishment and maintenance of uniform assessment levels among counties within the state; and

(iii) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes.

(b) The Multicounty Appraisal Trust shall determine which projects shall be funded and oversee the administration of a statewide CAMA system.

Section 9. Section **63H-1-102** is amended to read:

63H-1-102. Definitions.

As used in this chapter:

(1) "Authority" means the Military Installation Development Authority, created under Section 63H-1-201.

(2) "Base taxable value" means:

(a) for military land or other land that was exempt from a property tax at the time that a project area was created that included the military land or other land, a taxable value of zero; or

(b) for private property that is included in a project area, the taxable value of the property within any portion of the project area, as designated by board resolution, from which

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tax increment will be collected, as shown upon the assessment roll last equalized before the year in which the authority issues a building permit for a building within that portion of the project area.

(3) "Board" means the governing body of the authority created under Section 63H-1-301.

(4) (a) "Dedicated tax collections" means the property tax that remains after the authority is paid the tax increment it is entitled to receive under Subsection 63H-1-501(1), for a property tax levied by:

(i) a county, including a district the county has established under Subsection 17-34-3(2) to levy a property tax under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas; or

(ii) an included municipality.

(b) "Dedicated tax collections" does not include a ~~[property tax levied by a county to assess and collect property taxes under Subsections 59-2-1602(1) and (4)]~~ county additional property tax or multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602.

(5) "Development project" means a project to develop land within a project area.

(6) "Elected member" means a member of the authority board who:

(a) is a mayor or member of a legislative body appointed under Subsection 63H-1-302(2)(b); or

(b) (i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and

(ii) concurrently serves in an elected state, county, or municipal office.

(7) "Included municipality" means a municipality, some or all of which is included within a project area.

(8) "Military Installation Development Authority energy tax" or "MIDA energy tax" means the tax levied under Section 63H-1-204.

(9) "Military land" means land or a facility, including leased land or a leased facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation under the jurisdiction of the U.S. Department of Defense or the Utah National Guard.

(10) "Municipal energy tax" means a municipal energy sales and use tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.

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(11) "Municipal services revenue" means revenue that the authority:

(a) collects from the authority's:

(i) levy of a municipal energy tax;

(ii) levy of a MIDA energy tax;

(iii) levy of a telecommunications tax;

(iv) imposition of a transient room tax; and

(v) imposition of a resort communities tax;

(b) receives under Subsection 59-12-205(2)(b)(ii); and

(c) receives as dedicated tax collections.

(12) "Municipal tax" means a municipal energy tax, MIDA energy tax, telecommunications tax, transient room tax, or resort communities tax.

(13) "Project area" means the land, including military land, whether consisting of a single contiguous area or multiple noncontiguous areas, described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.

(14) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to a project area that includes:

(a) the base taxable value of property in the project area;

(b) the projected tax increment expected to be generated within the project area;

(c) the amount of the tax increment expected to be shared with other taxing entities;

(d) the amount of the tax increment expected to be used to implement the project area plan, including the estimated amount of the tax increment to be used for land acquisition, public improvements, infrastructure improvements, and loans, grants, or other incentives to private and public entities;

(e) the tax increment expected to be used to cover the cost of administering the project area plan;

(f) if the tax increment is to be collected at different times or from different portions of the project area, or both:

(i) (A) the tax identification numbers of the parcels from which the tax increment will be collected; or

(B) a legal description of the portion of the project area from which the tax increment

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will be collected; and

(ii) an estimate of when other portions of the project area will become subject to collection of the tax increment; and

(g) for property that the authority owns or leases and expects to sell or sublease, the expected total cost of the property to the authority and the expected selling price or lease payments.

(15) "Project area plan" means a written plan that, after its effective date, guides and controls the development within a project area.

(16) "Property tax" includes a privilege tax and each levy on an ad valorem basis on tangible or intangible personal or real property.

(17) "Public entity" means:

(a) the state, including each department or agency of the state; or

(b) a political subdivision of the state, including a county, city, town, school district, local district, special service district, or interlocal cooperation entity.

(18) "Publicly owned infrastructure and improvements" means water, sewer, storm drainage, electrical, telecommunications, and other similar systems and lines, streets, roads, curb, gutter, sidewalk, walkways, parking facilities, public transportation facilities, and other buildings, facilities, infrastructure, and improvements that:

(a) benefit the public; and

(b) are:

(i) publicly owned or owned by a utility; or

(ii) publicly maintained or operated by the authority or another public entity.

(19) "Remaining municipal services revenue" means municipal services revenue that the authority has not spent during its fiscal year for municipal services as provided in Subsection 63H-1-503(1).

(20) "Resort communities tax" means a sales and use tax imposed under Section 59-12-401.

(21) "Taxable value" means the value of property as shown on the last equalized assessment roll as certified by the county assessor.

(22) "Tax increment" means the difference between:

(a) the amount of property tax revenues generated each tax year by all taxing entities

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from the area within a project area designated in the project area plan as the area from which the tax increment is to be collected, using the current assessed value of the property; and

(b) the amount of property tax revenues that would be generated from that same area using the base taxable value of the property.

(23) "Taxing entity" means a public entity that levies a tax on property within a project area.

(24) "Telecommunications tax" means a telecommunications license tax under Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.

(25) "Transient room tax" means a tax under Section 59-12-352.

Section 10. **Repealer.**

This bill repeals:

Section **59-2-1604, Additional levies by counties.**

Section 11. **Retrospective operation.**

This bill has retrospective operation to January 1, 2014.

Section 12. **Revisor instructions.**

The Legislature intends that the Office of Legislative Research and General Counsel, in preparing the Utah Code database for publication, shall replace the references in Subsection 59-2-924.2(9) from "this bill" to the bill's designated chapter and section number in the Laws of Utah.

†

Legislative Review Note

~~as of 2-6-14 6:02 AM~~

~~Office of Legislative Research and General Counsel}~~