

1                   **PROPERTY TAXING AUTHORITY FOR PUBLIC WATER**

2                                   **PROVIDERS**

3   2016 GENERAL SESSION

4   STATE OF UTAH

5                                   **Chief Sponsor: Kraig Powell**

6                                   Senate Sponsor: \_\_\_\_\_

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8   **LONG TITLE**

9   **General Description:**

10           This bill modifies a maximum water district levy rate.

11   **Highlighted Provisions:**

12           This bill:

- 13           ▶ modifies the maximum levy rate for water districts served by the Colorado River

14 Compact to the Upper Basin, for a taxable year beginning on or after January 1,  
15 2021.

16   **Money Appropriated in this Bill:**

17           None

18   **Other Special Clauses:**

19           None

20   **Utah Code Sections Affected:**

21   AMENDS:

22           **17B-2a-1006**, as last amended by Laws of Utah 2010, Chapter 159

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

25           Section 1. Section **17B-2a-1006** is amended to read:

26           **17B-2a-1006. Limits on water conservancy district property tax levy -- Additional**  
27 **levy.**



28 (1) Except as provided in Subsection (2), and subject to Subsection (3) and Section  
29 17B-2a-1009, the property tax levy of a water conservancy district for all purposes may not  
30 exceed:

31 (a) .0001 per dollar of taxable value of taxable property in the district, before the  
32 earliest of:

- 33 (i) the planning or design of works;
- 34 (ii) the acquisition of the site or right-of-way on which the works will be constructed;

35 or

36 (iii) the commencement of construction of the works; and

37 (b) .0002 per dollar of taxable value of taxable property in the district, after the earliest  
38 of the events listed in Subsection (1)(a).

39 (2) Subject to Subsection (3) and Section 17B-2a-1009:

40 (a) in a district that contains land located within the Lower Colorado River Basin, the  
41 levy after the earliest of the events listed in Subsection (1)(a) may be increased to a maximum  
42 of .001 per dollar of taxable value of taxable property in the district; and

43 (b) (i) in a taxable year ending on or before December 31, 2020, and in a district to be  
44 served under a contract, water appropriation, water allotment, or otherwise by water  
45 apportioned by the Colorado River Compact to the Upper Basin, the levy after the earliest of  
46 the events listed in Subsection (1)(a) may be increased to a maximum of .0004 per dollar of  
47 taxable value of taxable property[?]; or

48 (ii) in a taxable year beginning on or after January 1, 2021, and in a district to be  
49 served under a contract, water appropriation, water allotment, or otherwise by water  
50 apportioned by the Colorado River Compact to the Upper Basin, the levy after the earliest of  
51 the events listed in Subsection (1)(a) may be increased to a maximum of .0002 per dollar of  
52 taxable value of taxable property.

53 (3) A water conservancy district may impose an additional property tax levy, not to  
54 exceed .0001 per dollar of taxable value of taxable property in the district, if the additional levy  
55 is necessary to provide adequate funds to pay maturing bonds or other debts of the district.