

522 deficit in the current budget of the fund equal to:

523 (a) at least 5% of the total revenue of the fund in the last completed fiscal year; or

524 (b) if the deficit is equal to less than 5% of the total revenue of the fund in the last

525 completed fiscal year, the entire amount of the deficit.

525a **H→ (3) The provisions of this section do not require a local district to add revenue to a fund**  
 525b **that is used for debt service of a limited obligation, unless the revenue is pledged toward the**  
 525c **limited obligation. ←H**

526 Section 12. Section **17B-1-902** is amended to read:

527 **17B-1-902. Lien for past due service fees -- Partial payment allocation.**

528 (1) (a) A local district may file a lien on a customer's property for past due fees for  
 529 commodities, services, or facilities that the district has provided to the customer's property by  
 530 certifying, subject to Subsection (2), to the treasurer of the county in which the customer's  
 531 property is located the past due fees, including, subject to Section 17B-1-902.1, applicable  
 532 interest and administrative costs.

533 (b) Upon certification under Subsection (1)(a), the past due fees, and if applicable,  
 534 interest and administrative costs, become a lien on the customer's property to which the  
 535 commodities, services, or facilities were provided.

536 (c) A lien filed in accordance with this section has the same priority as, but is separate  
 537 and distinct from, a property tax lien.

538 (2) (a) If a local district certifies past due fees under Subsection (1)(a), the county  
 539 treasurer shall include on a property tax notice issued in accordance with Section 59-2-1317 an  
 540 unpaid fee, administrative cost, or interest described in Subsection (1)(a).

541 (b) If an unpaid fee, administrative cost, or interest is included on a property tax notice  
 542 in accordance with Subsection (2)(a), the county treasurer shall on the property tax notice:

543 (i) clearly state that the unpaid fee, administrative cost, or interest is for a service  
 544 provided by the local district; and

545 (ii) itemize the unpaid fee, administrative cost, or interest separate from any other tax,  
 546 fee, interest, or penalty that is included on the property tax notice in accordance with Section  
 547 59-2-1317[; ~~and~~].

548 [~~(iii) state that if less than the full amount of the property tax and local district fees~~  
 549 ~~included on the property tax notice are paid, the payment will be applied proportionately to the~~  
 550 ~~balances due for property taxes and local district fees, which shall include all fees and other~~  
 551 ~~permitted charges described in this section unless otherwise specified by the taxpayer and the~~  
 552 ~~taxpayer demonstrates that the unpaid fees are being challenged by the taxpayer.]~~