



28 **17B-1-1001. Provisions applicable to property tax levy.**

29 (1) Each local district that levies and collects property taxes shall levy and collect them  
30 according to the provisions of Title 59, Chapter 2, Property Tax Act.

31 (2) As used in this section, "elected official" means a local district board of trustees  
32 member who:

33 (a) is elected to the board of trustees by local district voters at an election held for that  
34 purpose~~[, including a member elected under Subsection (4)];~~

35 ~~[(b) holds, at the time of appointment to the board of trustees, an elected position with~~  
36 ~~a municipality, county, or another local district that is partially or completely included within~~  
37 ~~the boundaries of the local district;]~~

38 ~~[(e)]~~ (b) is appointed in accordance with Subsection 17B-1-303(5) or 17B-1-306(4)(f);

39 or

40 ~~[(d)]~~ (c) is considered to be elected in accordance with Subsection 17B-1-306(4)(g).

41 (3) (a) Except as provided in ~~[Subsection]~~ Subsections (3)(b) and (c), a local district  
42 may not levy or collect property tax revenue that exceeds the certified tax rate during a taxable  
43 year that begins on or after January 1, 2011.

44 (b) ~~[Notwithstanding Subsection (3)(a), a]~~ A local district may levy or collect property  
45 tax revenue that exceeds the certified tax rate during a taxable year that begins on or after  
46 January 1, 2011, and before January 1, 2017, if:

47 (i) and to the extent that the revenue from the property tax was pledged before January  
48 1, 2011, to pay for bonds or other obligations of the local district;

49 (ii) the members of the board of trustees are all elected officials;

50 (iii) the majority of the board of trustees are elected officials; or

51 (iv) the proposed tax or increase in the property tax rate has been approved by:

52 (A) a majority of the registered voters within the local district at an election held for  
53 that purpose on a date specified in Section 20A-1-204;

54 (B) the legislative body of the appointing authority; or

55 (C) the legislative body of:

56 (I) a majority of the municipalities partially or completely included within the  
57 boundary of the specified local district; or

58 (II) the county in which the specified local district is located, if the county has some or

59 all of its unincorporated area included within the boundary of the specified local district.

60 (c) A local district may levy or collect property tax revenue that exceeds the certified  
 61 rate during a taxable year that begins on or after January 1, 2017, if:

62 (i) and to the extent that the revenue from the property tax was pledged before January  
 63 1, 2017, to pay for bonds or other obligations of the local district;

64 (ii) each member of the board of trustees is an elected official; or

65 (iii) the proposed tax or increase in the property tax rate is first approved by:

66 (A) a majority of the registered voters within the local district at an election held for  
 67 that purpose on a date specified in Section 20A-1-204; or

68 (B) the legislative body of each municipality and each county that is partially or  
 69 completely located within the boundaries of the local district.

70 (4) (a) Notwithstanding provisions to the contrary in Title 17B, Chapter 2a, Provisions  
 71 Applicable to Different Types of Local Districts, and [~~for purposes of Subsection (3)(b);~~  
 72 ~~members of the board of trustees of a local district shall be elected, if,]~~ subject to Subsection  
 73 (4)(b), a local district may change the local district's board of trustees to an elected board if:

74 (i) two-thirds of all members of the board of trustees of the local district vote in favor  
 75 of changing to an elected board; and

76 (ii) the legislative body of each municipality [~~or~~] and each county that appoints a  
 77 member to the board of trustees adopts a resolution approving the change to an elected board.

78 (b) A change to an elected board of trustees under Subsection (4)(a) may not shorten  
 79 the term of any member of the board of trustees serving at the time of the change.

80 (5) Subsections (2), (3), and (4) do not apply to:

81 (a) Title 17B, Chapter 2a, Part 6, Metropolitan Water District Act;

82 (b) Title 17B, Chapter 2a, Part 10, Water Conservancy District Act; or

83 (c) a local district in which:

84 (i) the board of trustees consists solely of:

85 (A) land owners or the land owners' agents; or

86 (B) as described in Subsection 17B-1-302(1)(c), land owners or the land owners' agents  
 87 or officers; and

88 (ii) there are no residents within the local district at the time a property tax is levied.

89 Section 2. Section **17B-2a-903** is amended to read:

90           **17B-2a-903. Additional service area powers -- Property tax limitation for service**  
 91 **area providing law enforcement service.**

92           (1) In addition to the powers conferred on a service area under Section [17B-1-103](#), a  
 93 service area:

94           (a) may issue bonds as provided in and subject to Chapter 1, Part 11, Local District  
 95 Bonds, to carry out the purposes of the district;

96           (b) that, until April 30, 2007, was a regional service area, may provide park, recreation,  
 97 or parkway services, or any combination of those services; and

98           (c) may, with the consent of the county in which the service area is located, provide  
 99 planning and zoning service.

100           (2) A service area that provides law enforcement service may not levy a property tax or  
 101 increase its certified tax rate, as defined in Section [59-2-924](#)[-];

102           (a) for a taxable year that begins before January 1, 2017, without the prior approval of:

103           ~~[(a)]~~ (i) (A) the legislative body of each municipality that is partly or entirely within the  
 104 boundary of the service area; and

105           ~~[(ii)]~~ (B) the legislative body of the county with an unincorporated area within the  
 106 boundary of the service area; or

107           ~~[(b)-(i)]~~ (ii) (A) a majority of the legislative bodies of all municipalities that are partly  
 108 or entirely within the boundary of the service area; and

109           ~~[(ii)]~~ (B) two-thirds of the legislative body of the county with an unincorporated area  
 110 within the boundary of the service area[-]; or

111           (b) for a taxable year that begins on or after January 1, 2017, without prior approval of  
 112 the legislative body of each:

113           (i) municipality that is partly or entirely within the boundaries of the service area; and

114           (ii) county with an unincorporated area within the boundaries of the service area.

115           Section 3. Section **17B-2a-1009** is amended to read:

116           **17B-2a-1009. Limit on property tax authority -- Exceptions.**

117           (1) As used in this section, "elected official" means a water conservancy district board  
 118 of trustee member who:

119           (a) is elected to the board of trustees by water conservancy district voters at an election  
 120 held for that purpose; or

121 ~~[(b) holds, at the time of appointment to the board of trustees, an elected position with~~  
122 ~~a municipality, county, or local district that is partially or completely included within the~~  
123 ~~boundaries of the water conservancy district; or]~~

124 ~~[(c)] (b)~~ is appointed in accordance with Subsection [17B-1-303\(5\)](#) or [17B-1-306\(4\)\(f\)](#)  
125 or (g).

126 (2) The board of trustees of a water conservancy district may not collect property tax  
127 revenue [~~in a tax year beginning on or after January 1, 2015;~~] that would exceed the certified  
128 tax rate under Section [59-2-924](#) [~~unless~~]:

129 (a) in a tax year beginning on or after January 1, 2015, unless:

130 ~~[(a)] (i)~~ the members of the board of trustees are all elected officials;

131 ~~[(b)] (ii)~~ the majority of the board of trustees are elected officials; or

132 ~~[(c)] (iii)~~ the proposed tax levy has previously been approved by:

133 ~~[(i)] (A)~~ a majority of the water conservancy district voters at an election held for that  
134 purpose on a date specified in Section [20A-1-204](#); or

135 ~~[(ii)] (B)~~ for a district described in Subsection [17B-2a-1005\(2\)\(b\)](#), the appointing  
136 authority~~[-]; or~~

137 (b) in a tax year beginning on or after January 1, 2017, unless:

138 (i) the members of the board of trustees are all elected officials; or

139 (ii) the proposed tax levy was previously approved by a majority of the water  
140 conservancy district voters at an election held for that purpose on a date specified in Section  
141 [20A-1-204](#).

142 Section 4. **Effective date.**

143 This bill takes effect on January 1, 2017.