

56 ~~property tax revenue that exceeds the certified tax rate during a taxable year that begins on or~~  
 57 ~~after January 1, 2011.]~~

58 ~~[(b)] (3) (a) [Notwithstanding Subsection (3)(a)]~~ For a taxable year beginning on or  
 59 after January 1, 2018, a local district may not levy or collect property tax revenue that exceeds  
 60 the certified tax rate ~~[during a taxable year that begins on or after January 1, 2011, if]~~ unless:

61 (i) ~~[and]~~ to the extent that the revenue from the property tax was pledged before  
 62 January 1, ~~[2011,]~~ 2018, the local district pledges the property tax revenue to pay for bonds or  
 63 other obligations of the local district; or

64 ~~[(ii) the members of the board of trustees are all elected officials;]~~

65 ~~[(iii) the majority of the board of trustees are elected officials; or]~~

66 ~~[(iv)] (ii)~~ the proposed tax or increase in the property tax rate has been approved by:

67 (A) an elected board of trustees;

68 (B) subject to Subsection (3)(b), an appointed board of trustees;

69 ~~[(A)] (C)~~ a majority of the registered voters within the local district ~~[at]~~ who vote in an  
 70 election held for that purpose on a date specified in Section 20A-1-204;

71 ~~[(B)] (D)~~ the legislative body of the appointing authority; or

72 ~~[(C)] (E)~~ the legislative body of:

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

75 (II) the county in which the specified local district is located, if the county has some or  
 76 all of its unincorporated area included within the boundary of the specified local district.

77 (b) For a local district with an appointed board of trustees, each ~~§~~ **→ appointed ←** ~~§~~  
 77a member of the board

78 of trustees shall comply with the trustee reporting requirements described in Section

79 17B-1-1003 before the local district may impose a property tax levy that exceeds the certified  
 80 tax rate.

81 (4) (a) Notwithstanding provisions to the contrary in Title 17B, Chapter 2a, Provisions  
 82 Applicable to Different Types of Local Districts, and ~~[for purposes of Subsection (3)(b),]~~  
 83 subject to Subsection (4)(b), members of the board of trustees of a local district shall be  
 84 elected, if ~~[, subject to Subsection (4)(b)]~~:

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

118 included within the boundaries of the local district.

119 (d) "Nominating entity" means the legislative body that submits nominees for  
 120 appointment to the board of trustees to an appointing authority.

121 (e) "Property tax increase" means a property tax levy that exceeds the certified tax rate  
 122 for the taxable year.

123 (2) (a) If a local district board of trustees adopts a tentative budget that includes a  
 124 property tax increase, each member shall report to the member's legislative entity on the  
 125 property tax increase.

126 (b) (i) The local district shall request that each of the legislative entities that appoint or  
 127 nominate a member to the local district's board of trustees hear the report required by  
 128 Subsection (2)(a) at a public meeting of each legislative entity.

129 (ii) The request to make a report may be made by:

130 (A) the member appointed or nominated by the legislative entity; or

131 (B) another member of the board of trustees.

132 (c) The member appointed or nominated by the legislative entity shall make the report  
 133 required by Subsection (2)(a) at a public meeting that:

134 (i) complies with Title 52, Chapter 4, Open and Public Meetings Act;

135 (ii) includes the report as a separate agenda item; and

136 (iii) is held within ~~H~~→ [30] 40 ←~~H~~ days after the day on which the legislative entity  
 136a receives a

137 request to hear the report.

138 (d) (i) If the legislative entity does not have a scheduled meeting within ~~H~~→ [30] 40 ←~~H~~  
 138a days after

139 the day on which the legislative entity receives a request to hear the report required by

140 Subsection (2)(a), the legislative entity shall schedule a meeting for that purpose.

141 (ii) If the legislative entity fails to hear the report at a public meeting that meets the  
 142 criteria described in Subsection (2)(c), the trustee reporting requirements under this section  
 143 shall be considered satisfied.

144 (3) (a) A report on a property tax increase at a legislative entity's public meeting shall  
 145 include:

146 (i) a statement that the local district intends to levy a property tax at a rate that exceeds  
 147 the certified tax rate for the taxable year;

148 (ii) the dollar amount of and purpose for additional ad valorem tax revenue that would

180 this part.

181 ~~[(a) is elected to the board of trustees by water conservancy district voters at an~~  
182 ~~election held for that purpose;]~~

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

186 ~~[(c) is appointed in accordance with Subsection 17B-1-303(5) or 17B-1-306(4)(f) or~~  
187 ~~(g).]~~

188 (2) ~~(a) [The board of trustees of]~~ For a taxable year beginning on or after January 1,  
189 2018, a water conservancy district may not collect property tax revenue ~~[in a tax year beginning~~  
190 ~~on or after January 1, 2015,]~~ that would exceed the certified tax rate under Section 59-2-924  
191 unless the proposed tax levy has been previously approved by:

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

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

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

195 (i) an elected board of trustees;

196 (ii) subject to Subsection (2)(b), an appointed board of trustees;

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

199 ~~[(ii)]~~ (iv) for a district described in Subsection 17B-2a-1005(2)(b), the appointing  
200 authority.

201 (b) For a water conservancy district with an appointed board of trustees, each  
201a §→ appointed ←§ member  
202 of the board of trustees shall comply with the trustee reporting requirements described in  
203 Section 17B-1-1003 before the water conservancy district may impose a property tax levy that  
204 exceeds the certified tax rate.

205 Section 4. **Effective date.**

206 This bill takes effect on January 1, 2018.