

TAX LEVY FOR ANIMAL CONTROL

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Todd D. Weiler

House Sponsor: Stephen G. Handy

LONG TITLE

General Description:

This bill creates authority for a county to impose a property tax levy to fund animal welfare services.

Highlighted Provisions:

This bill:

- ▶ authorizes a county to impose a property tax levy for animal welfare services;
- ▶ provides for a reduction in the rate that a county imposes for general tax purposes by a rate equal to the animal welfare services levy for the first calendar year in which the county imposes an animal welfare services levy; and
- ▶ exempts a county levy for animal welfare services from the limitation on the aggregate amount of property tax levies that a county may impose.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

17-36-31, as last amended by Laws of Utah 2014, Chapter 176

59-2-911, as last amended by Laws of Utah 2014, Chapter 270

ENACTS:



11-46-104, Utah Code Annotated 1953

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

Section 1. Section 11-46-104 is enacted to read:

11-46-104. County tax for provision of animal welfare services.

(1) A county legislative body may levy annually a tax not to exceed .001 of taxable value of taxable property in the county to provide the services described in this chapter.

(2) (a) Except as provided in Section 17-36-31, the levy described in this section is in addition to other taxes that the county is authorized to levy.

(b) The levy described in this section is not subject to the aggregate maximum levy limitation described in Section 59-2-908.

(3) (a) The county shall levy and collect the tax described in this section in the same manner as other general taxes of the county.

(b) The county shall deposit revenue collected from the levy described in this section into a fund known as the county animal welfare fund.

Section 2. Section 17-36-31 is amended to read:

17-36-31. Tax levy -- Amount.

(1) (a) Before June 22 of each year, the county legislative body shall levy a tax on the taxable real and personal property within the county.

(b) In the legislative body's computation of the total levy subject to Sections 59-2-908 and 59-2-911, it shall determine the requirements for each fund and specify the amount of the levy apportioned to each fund.

(2) The proceeds of the tax apportioned for purposes of the county general fund shall be credited in the county general fund.

(3) The proceeds of the tax apportioned for utility and other special fund purposes shall be credited to the appropriate accounts in the utility or other special funds.

(4) For the first calendar year in which a county imposes a levy under Section 11-46-104, the county shall reduce the levy imposed under this section for general tax purposes by the amount necessary to offset the revenue from the levy imposed under Section 11-46-104.

Section 3. Section 59-2-911 is amended to read:

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

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

61 (a) levies made to pay outstanding judgment debts;
62 (b) levies made in any special improvement districts;
63 (c) levies made for extended services in any county service area;
64 (d) levies made for county library services;
65 (e) levies made for county animal welfare services;
66 ~~[(e)]~~ (f) levies made to be used for storm water, flood, and water quality control;
67 ~~[(f)]~~ (g) levies made to share disaster recovery expenses for public facilities and
68 structures as a condition of state assistance when a Presidential Declaration has been issued
69 under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;

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

74 ~~[(h)]~~ (i) levies made to fund local health departments;
75 ~~[(i)]~~ (j) levies made to fund public transit districts;
76 ~~[(j)]~~ (k) levies made to establish, maintain, and replenish special improvement guaranty
77 funds;

78 ~~[(k)]~~ (l) levies made in any special service district;
79 ~~[(l)]~~ (m) levies made to fund municipal-type services to unincorporated areas of
80 counties under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;

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

87 ~~[(n)]~~ (o) the multicounty and county assessing and collecting levies under Section
88 59-2-1602; and
89 ~~[(o)]~~ (p) all other exceptions to the maximum levy limitation pursuant to statute.

90 (2) (a) Upon the retirement of bonds issued for the development of a convention
91 complex described in Section 17-12-4, and notwithstanding Section 59-2-908, any county of
92 the first class may continue to impose a property tax levy equivalent to the average property tax
93 levy previously imposed to pay debt service on those retired bonds.

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

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

99 Section 4. **Effective date.**

100 This bill takes effect on January 1, 2022.