

# OTHER TAX RELATED REFERENCES

## School Lands; Permanent School Fund

Utah Enabling Act, Sections 6, 9, 10 and 11

<http://archives.utah.gov/research/exhibits/Statehood/1894text.htm>:

- Land grant for common schools.
- Five per cent of sales of public lands granted to schools.
- Permanent school fund - Lands granted not subject to entry under laws of United States.
- Schools, colleges, and university must remain under state control.

## Public Debt

Utah Constitution, Article X, Section 5 and Article XIV, Sections 3 through 7:

- School District debt guarantee.
- Debts of counties, cities, towns, and school districts not to exceed revenue--exception.
- Limit of indebtedness of counties, cities, towns and school districts.
- Borrowed money to be applied to authorized use.
- State not to assume county, city, town or school district debts.
- Existing indebtedness not impaired.

## Local Government Bonding Act

Section 11-14-101 through 11-14-501, Utah Code:

- Bond issues authorized, purposes of bond proceeds, costs allowed.
- Bond election procedures, qualified electors, bond notice.
- Election officials, determining qualified voters.
- Election ballots, counting and canvassing results.
- Issuance of bonds, computation of indebtedness, bond issue, negotiability, registration, maturity, interest, payment, redemption, sale, financing plan.
- Facsimile signatures and seal permitted.
- Refunding bonds, Bond anticipation notes; General obligation bonds - Levy and collection of taxes.

## Tax Levies

Section 59-2-901 through 59-2-926, Utah Code:

- Determination of rate by Tax Commission, transmittal of certified rates to county and state auditors.
- Minimum basic tax levy for school districts.
- Remittance to credit of Uniform School Fund of moneys in excess of basic state-supported school program - Manner.
- Participation by school district in state's contributions to state-supported leeway program.
- Legislature to set minimum rate of levy for state's contribution to minimum school program.
- Rates fixed by commission valid.
- Property Tax Valuation Agency Fund - Creation - Statewide levy - Additional county levy permitted.
- Disbursement of monies in the Property Tax Valuation Agency Fund - Use of funds; Additional levies by counties; Accounting records for levies.
- Single aggregate tax rate limitation by county.
- Time for adoption of levy.
- Exceptions to maximum levy limitation.
- Time for adoption of levy - Certification to county auditor.
- Statement of amount and purpose of levy - Contents of statement - Filing with county auditor - Transmittal to commission - Determination of tax basis - Format of statement.
- Excess levies - Commission to recalculate levy - Notice to implement adjusted levies to county auditor.

- Use of funds; Advertisement of proposed tax increase - Notice - Contents.
- Hearings on judgment levies - Advertisement.
- Resolution proposing tax increases - Notice - Contents of notice of proposed tax increase - Personal mailed notice in addition to advertisement - Contents of personal mailed notice - Hearing - Dates.
- Resolution and levy to be forwarded to commission - Exception.
- Changes in assessment roll - Rate adjustments - Notice.
- Replacement resolution for greater tax rate.
- Adoption of final budget - Preconditions - Expenditures of money prior to adoption of budget.
- Report of valuation of property to county auditor and commission - Transmittal by auditor to governing bodies - Certified tax rate - Adoption of tentative budget.
- Commission authorized to adjust taxing entity's certified rate for clerical error - Requirements - Amount of adjustment.
- Proposed tax increase by state - Notice - Contents - Dates.

**Community** **Section 17C-1-101 through 17C-4-402 Utah Code:**

**Development and** **General Provisions:**

**Renewal Agencies**

- This title is known as Limited Purpose Local Government Entities – Community Development and Renewal Agencies.
- Definitions.
- Public entities may assist with redevelopment, economic development, or education housing development project.
- Limitations on applicability of title - Amendment of previously adopted project area plan.

**Agency Creation, Powers, and Board:**

- Creation of agency - Notice to lieutenant governor.
- Agency powers; Agency board - Quorum.
- Urban renewal, economic development, and community development by an adjoining agency – requirements.
- Change of project area from one community to another.
- Use of eminent domain – exception.
- Public entities may assist with urban renewal, economic development, or community development project.
- Agency funds to be accounted for separately from community funds.

**Agency Property:**

- Agency property exempt from taxation - Exception.
- Agency property exempt from levy and execution sale - Judgment against community or agency.
- Summary of sale or other disposition of agency property - Publication of summary.

**Tax Increment and Sales Tax:**

- Agency receipt and use of tax increment and sales tax – distribution of tax increment and sales tax.
- Taxing entity committee.
- Tax increment under a pre-July 1, 1993 project area plan.
- Tax increment under a post-June 30, 1993 project area plan.
- Tax increment under a project area plan adopted on or after May 1, 2006.
- Additional tax increment under certain post-June 30, 1993 project area plans.
- Limitation on tax increment.
- Base taxable value to be adjusted to reflect other changes.
- Allowable uses of tax increment and sales tax.
- Agency may make payments to other taxing entities.
- Agency may use tax increment for housing costs in other project areas – funds

- to be held in separate accounts.
- Use of funds allocated for housing - Separate accounting required – Issuance of bonds for housing - Action to compel agency to provide housing funds.
- Base taxable value for new tax.
- Project area boundaries that divide a tax parcel – deletion of parcel from tax increment calculation.
- Obligations of agencies that use tax increment to pay for communication infrastructure or facility.

#### Agency bonds

- Sources from which bonds may be made payable – agency powers regarding bonds.
- Signature of officer who leaves office.
- Contesting the legality of resolution authorizing bonds – time limit – presumption.
- Authority to purchase agency bonds.
- Those executing bonds not personally liable – limitation of obligations under bonds – negotiability.
- Obligor rights – board may confer other rights.
- Bonds exempt from taxes – agency may purchase its own bonds.

#### Agency Annual Budget and Audit and Other Provisions:

- Annual agency budget – fiscal year – public hearing required – auditor forms – requirement to file form.
- Amending the agency annual budget.
- Agency report.
- Audit requirements.
- Audit report.
- County auditor report on project areas.
- State Tax Commission and county assessor required to account for new growth.

#### Agency Dissolution:

- Approval of agency deactivation and dissolution - Restrictions - Notice - Recording Requirements – Agency Records – Dissolution Expenses.

### CHAPTER 2 - URBAN RENEWAL

#### Urban Renewal Project Area Plan

- Resolution designating survey area – request to adopt resolution.
- Process for adopting urban renewal project area plan – prerequisites – restrictions.
- Urban renewal project area plan requirements.
- Existing and historic buildings and uses in an urban renewal project area.
- Objections to urban renewal project area plan – owners’ alternative project area plan.
  - election if 40% of property owners object.
- Board resolution approving urban renewal project area plan – requirements.
- Urban renewal project area plan to be adopted by community legislative body.
- Notice of urban renewal project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of an urban renewal project area plan.
- Amending an urban renewal project area plan.

#### Urban Renewal Project Area Budget

- Project area budget – requirements for adopting – contesting the budget or procedure – time limit.
- Combined incremental value – restriction against adopting an urban renewal project area budget – taxing entity committee may waive restriction.
- Part of tax increment funds in urban renewal project area budget to be used for

- housing – waiver of requirement.
- Consent of taxing entity committee required for urban renewal project area budget – exception.
- Filing a copy of the urban renewal project area budget.
- Amending an urban renewal project area budget.
- Extending collection of tax increment in an urban renewal project area budget.

**Blight Determination in Urban Renewal:**

- Blight study – requirements – deadline.
- Blight hearing – owners may review evidence of blight.
- Conditions on board determination of blight – conditions of blight caused by the developer.
- Challenging a finding of blight – time limit – de novo review.

**Urban Renewal Hearings:**

- Combining hearings.
- Continuing a hearing.
- Notice required for continued hearing.

**Urban Renewal Notice Requirements:**

- Agency to provide notice of hearings.
- Requirements for notice provided by agency.
- Additional requirements for notice of a blight hearing.
- Additional requirements for notice of a plan hearing.
- Additional requirements for notice of a budget hearing.

**Eminent Domain in an Urban Renewal Project Area**

- Use of eminent domain in an urban renewal project area - Conditions - Acquiring property or commercial property - Acquiring property already devoted to a public use - Relocation assistance requirement.
- Prerequisites to the acquisition of property by eminent domain - Civil action authorized - Record of good faith negotiations to be retained.
- Court award for court costs and attorney fees, relocation expenses, and damage to fixtures or personal property.

**Urban Renewal Project Area Property**

- Railroad crossings within urban renewal project area.

**CHAPTER 3 ECONOMIC DEVELOPMENT**

**Economic Development Project Area Plan:**

- Resolution authorizing the preparation of a draft economic development project area plan – request to adopt resolution.
- Process for adopting an economic development project area plan – prerequisites – restrictions.
- Economic development project area plan requirements.
- Existing and historic buildings and uses in an economic development project area.
- Board resolution approving an economic development project area plan – requirements.
- Economic development project area plan to be adopted by community legislative body.
- Notice of economic development project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of economic development project area plan.
- Amending an economic development project area plan.

**Economic Development Project Area Budget:**

- Economic development project area budget – requirements for adopting – contesting the budget or procedure – time limit.
- Part of the tax increment funds in an economic development project area budget may or may not be used for housing - Waiver of requirement.

- Consent of taxing entity committee required for economic development project area budget – exception.
- Filing a copy of the economic development project area budget.
- Amending an economic development project area budget.
- Extending collection of tax increment under an economic development project area budget.

**Economic Development Hearings:**

- Combining hearings.
- Continuing a hearing.
- Notice required for continued hearing.

**Economic Development Notice Requirements:**

- Agency to provide notice of hearings.
- Requirements for notice provided by agency.
- Additional requirements for notice of a plan hearing.
- Additional requirements for notice of a budget hearing.

**CHAPTER 4 - COMMUNITY DEVELOPMENT**

**Community Development Project Area Plan:**

- Resolution authorizing the preparation of a community development draft project area plan – request to adopt resolution.
- Process for adopting a community development project area plan – prerequisites – restrictions.
- Community development project area plan requirements.
- Board resolution approving a community development project area plan – requirements.
- Community development plan to be adopted by community legislative body.
- Notice of community development project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of community development project area plan.
- Amending a community development project area plan.

**Funds for Community Development Project from Other Entities**

- Consent of a taxing entity or public agency to an agency receiving tax increment or sales tax funds for community development project.
- Resolution or interlocal agreement to provide funds for the community development project area plan – notice – effective date of resolution or interlocal agreement – time to contest resolution or interlocal agreement – availability of resolution or interlocal agreement.
- Requirement to file a copy of the resolution or interlocal agreement – county payment of tax increment to the agency.
- Adoption of a budget for a community development project area plan – amendment.

**Community Development Hearings**

- Continue a plan hearing.
- Notice required for continued hearing.

**Community Development Notice Requirements**

- Agency required to provide notice of plan hearing.
- Requirements for notice provided by agency.

**Other Public Education-Related Tax Levies**

Required Basic State-Supported Program  
 Voted/Board Local Levy Programs  
 Capital Local Levy  
 General Obligation Debt Levy  
 Judgment Recovery Levy

**Utah Code**

53A-17a-135; 59-2-902,-903,-905,-906  
 53A-17a-133, 134, and 164; 59-2-904  
 53A-16-113  
 11-14-310  
 59-2-102, -918.5, -924,  
 -1328 and -1330

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