

**2015 Property Tax Levies
Statutory Authority and Maximums**

Revised 11/1/2014

County Entity Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Levy	Notes
County General	10	59-2-908	0.0032	If total taxable value is more than \$100,000,000
			0.0036	If total taxable value is less than \$100,000,000 (Piute)
Interest & Sinking Fund	20	17-12-1	Sufficient	
County Library	30	9-7-501	0.001	
Flood Control	40	17-8-6	Sufficient	
Tort Liability	50	63G-7-704	0.0001	Revenues are restricted
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5
County Health	540	26A-1-117	0.0004	
Paramedic Services	550	17-34-3	Sufficient	
Municipal Type Service	560	17-34	Sufficient	Separate from Co Max, usually set up as 6000 entity but may be a special district
Multicounty A & C	950	59-2-1602(2)&(3)		Set by the State Tax Commission .000013 in 2014 per SB 180
County A & C	955	59-2-1602(4)		The rate set differently per 2014 Legislation SB 180. Mandate and Reappraisal A & C rates combined in county rate in 2014.

City & Town Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Levy	Notes
City General	10	10-6-133	0.007	
Town General	10	10-5-112	0.007	
Interest & Sinking	20	10/8/2006	Sufficient	
City Library	30	9-7-401	0.001	
Hospitals	80	10/8/1991	0.001	City of the 3rd, 4th or 5th class
Recreation	90	11/2/2007	none	
Water, Light, Power	140	10-7-14.2	0.0008	Purify drinking water, sewage above .007 ten year limit
Special Improvement Guaranty	200	11-42-701	0.0002	
Tort Liability	50	63G-7-704	0.0001	
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5

School District Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Levy	Notes
Basic School Levy	210			
Board Local Levy .0018	525	53A-17a-164	0.0018	Combined 50, 90, 220, 515, 516, 517, 521 for tax year 2012
Board Local Levy .0025	526	53A-17a-164	0.0025	Combined 50, 90, 220, 515, 516, 517, 521 for tax year 2012
General Obligation Debt	230	51-5-4	Sufficient	Check debt payment to tax rate
Capital Local Levy	246	53A-16-113	0.003	Combined 240 & 520
Capital Outlay Equalized	245	53A-16-113	0.0006	County of the 1st class only (Salt Lake)
Voted Local Levy	510	53A-17a-133	0.002	District holds an election to set initial rate
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5

Local Districts, Specialized Local District, & Special Service Districts Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Levy	Notes
Fire Protection-Local District	70	17B-1-1002	0.0008	Fire District subject to 17B-2a-300
Hospital District	80			
Cemetery Maintenance	100	17B-1-1002	0.0004	
Mosquito Abatement District	110	17B-1-1002	0.0004	
Metropolitan Water District	120	17B-1-1002	0.0005	
Water Improvement District	140	17B-1-1002	0.0008	
Water Conservancy District	150	17B-1-1006	0.0001	Before planning, acquisition, commencement of construction
	150	17B-1-1006	0.0002	After planning, acquisition, and commencement of construction
			0.001	Land in the Lower Colorado River Basin
			0.0004	Colorado River Compact to Upper Basin
			0.0001	Extra to pay for maturing bonds or other debts
Special Service District Voted Rate	160	17D-1-105	Voted	17D. The tax levy cap must be voted on, therefore each district has a different levy cap.
County Service Area	570	17B-1-1002	0.0023	1st or 2nd class county fire protection, paramedic, emergency services, law enforcement
County Service Area	570	17B-1-1002	0.0014	Each other service area
Basic Local District		17B-1-1002	0.0008	irrigation, metropolitan water, mosquito, public transit, service area, or water conservancy
Interest & Sinking Fund Debt	20		Sufficient	
Municipal Type Service Fund	560	17-34	Sufficient	Municipal -Type Services to Unincorporated Areas in County (Administered by county government)
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5