

**Property Tax Levies
Statutory Authority and Maximums**

Revised 5/1/2023

County Entity Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
County General	10	59-2-908	0.003200	If total taxable value is more than \$100,000,000
			0.003600	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	0.001000	
Flood Control	40	17-8-6	Sufficient	
Animal Welfare Services	45	17-46-104	0.0002	
Tort Liability	50	63G-7-704	0.000100	Revenues are restricted
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation
County Health	540	26A-1-117	0.000400	
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 .00013 in 2014 per SB 180
County A & C	955	59-2-1602(4)		The rate set differently per 2014 Legislation SB 180

City & Town Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
City General	10	10-6-133	0.007000	
Town General	10	10-5-112	0.007000	
Interest & Sinking	20	10-8-6	Sufficient	
City Library	30	9-7-401	0.001000	
Hospitals	80	10-8-91	0.001000	City of the 3rd, 4th or 5th class
Recreation	90	11-2-7	none	
Public Safety Service Levy	101	10-6-133.4		Subject to max general levy .007, revenue broken out by this statute is restricted
Water, Light, Power	140	10-7-14.2	0.000800	Purify drinking water, sewage above .007 ten year limit
Special Improvement Guaranty	200	11-42-701	0.000200	
Tort Liability	50	63G-7-704	0.000100	
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to TNT

School District Property Tax Rates

Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
Basic School Levy	210			
Board Local Levy .0025	526	53A-17a-164	0.002500	Combined 50, 90, 220, 515, 516, 517, 521 starting in tax year 2012 per
General Obligation Debt	230	51-5-4	Sufficient	Check debt payment to requested revenue to calculate the tax rate
Capital Local Levy	246	53A-16-113	0.003000	Combined 240 & 520
Capital Outlay Equalized	245	53A-16-113	0.000600	County of the 1st class only (Salt Lake)
Voted Local Levy	510	53A-17a-133	0.002000	District holds an election to set initial rate
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to TNT Tax increase procedure

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

Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
Fire Protection-Local	70	17B-1-1002	0.000800	
Fire Protection-Special Service	70	17D-1-105	voted	
Hospital District	80			
Cemetery Maintenance	100	17B-1-1002	0.000400	
Mosquito Abatement District	110	17B-1-1002	0.000400	
Metropolitan Water District	120	17B-1-1002	0.000500	
Water Improvement District	140	17B-1-1002	0.000800	
Water Conservancy District	150	17B-1-1006	0.000100	Before planning, acquisition, commencement of construction
	150	17B-1-1006	0.000200	After planning, acquisition, and commencement of construction
			0.001000	Land in the Lower Colorado River Basin
			0.000400	Colorado River Compact to Upper Basin
			0.000100	Extra to pay for maturing bonds or other debts
Special Service District Voted Levy	160	17D-1-105	Voted	
County Service Area	570	17B-1-1002	0.002300	1st or 2nd class county fire protection, paramedic, emergency services, law enforcement
County Service Area	570	17B-1-1002	0.001400	Each other service area
Public Infrastructure District LTB	545	17D-4-303(1)	0.015000	All services including limited tax bonds. GO bonds are not held to the .015 see 17D-4-
Public Infrastructure District MIDA GO	546	63H-1-202(10)	0.020000	
Basic Local District		17B-1-1002	0.000800	Local district that is not cemetery, drainage, fire, improvement, irrigation, metropolitan water, mosquito, public transit, service area, or water conservancy
Interest & Sinking Fund/Bond	20		Sufficient	
Municipal Type Service	560	17-34	Sufficient	Municipal-Type Services to Unincorporated Areas in County
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5