

Utah Local Districts with Non-elected Board Members

Cemetery Maintenance Districts

If the district is located entirely within the boundaries of a single municipality, each member of its board of trustees is appointed by the legislative body of that municipality.¹

For all others, each member of its board of trustees is appointed by the legislative body of the county in which the district is located.

The rate for cemetery maintenance district operation and maintenance expenses may not exceed .0004 per dollar of taxable value.

Drainage District

If the district is located entirely within the boundaries of a single county, each member of its board of trustees is appointed by the legislative body of the county in which the district is located.²

If the district is located in more than one county, a county legislative body may not appoint more than two members.

The rate for drainage district operation and maintenance expenses may not exceed .0004 per dollar of taxable value.

Fire Protection District

The board of trustees of a fire protection district may be appointed or elected.³

If the area of a fire protection district consists a single county excluding the area of all first and second class cities in the county, the legislative body of that county shall constitute the board of trustees of the fire protection district.

The rate for district operation and maintenance expenses may not exceed .0008 per dollar of taxable value.

Improvement District

The board of trustees of a fire protection district may be appointed or elected.⁴

The rate for improvement district operation and maintenance expenses may not exceed .0008 per dollar of taxable value.

¹ Utah Code Section 17B-2a-106 (2008).

² Utah Code Section 17B-2a-206 (2008).

³ Utah Code Section 17B-2a-305 (2008).

⁴ Utah Code Section 17B-2a-404 (2008).

Metropolitan Water District

If the district is located entirely within the boundaries of a single municipality, each member of its board of trustees is appointed by the legislative body of that municipality.⁵

If the district contains some or all of the retail water service area of more than one municipality, the legislative body of each municipality shall appoint a certain number of members.

The property tax rate for metropolitan water district operation and maintenance expenses may not exceed .0005 per dollar of taxable value.

Mosquito Abatement District

The legislative body of each municipality that is entirely or partly included within a mosquito abatement district shall appoint one member to the board of trustees.⁶

If 75% or more of the area of a district is within the boundaries of a single municipality, the board of trustees shall consist of five members and all five members are appointed by that municipality's legislative body.

The property tax rate for mosquito abatement district operation and maintenance expenses may not exceed .0004 per dollar of taxable value.

Public Transit District

Members of a public transit district are appointed.⁷

The rate for public transit district operation and maintenance expenses may not exceed .0004 per dollar of taxable value.

A public transit district may also levy an additional property tax if the district first submits the proposal to levy the property tax to voters within the district and a majority of those voting on the proposal vote in favor of the tax at an election held for that purpose.

Service Area

Depending on the service area the members of the board of trustees of a service area may be appointed or elected.⁸

The property tax rate for the operation and maintenance expenses of a service area depend on the service area and its location. The property tax rate is .0023 per dollar of taxable value if the service area: 1) is located in a first or second class county; and 2) provides fire protection, paramedic, and emergency services. The property tax rate for all other service areas is .0014 per dollar of taxable value.

⁵ Utah Code Section 17B-2a-604 (2008).

⁶ Utah Code Section 17B-2a-704 (2008).

⁷ Utah Code Section 17B-2a-807 (2008).

⁸ Utah Code Section 17B-2a-905 (2008).

Water Conservancy District

If the district is located entirely within a single county, the county legislative body of that county appoints each trustee.⁹

If the district located in more than a single county, the governor, with the consent of the Senate, appoints each trustee from a list of nominees submitted by legislative bodies of the municipalities or the county, depending on the location of the district.¹⁰

Current law allows a water conservancy district to levy a property tax of somewhere between .0001 per dollar of taxable value of taxable property to .001 per dollar of taxable value of taxable property depending on the district and its location.¹¹ In addition to its principal levy, a district may also levy an additional .0001 per dollar of taxable value if the additional levy is necessary to provide adequate funds to pay maturing bonds or other debts of the district.¹²

⁹ Utah Code Section 17B-2a-1005(1)(b) (2008).

¹⁰ Utah Code Section 17B-2a-1005(1)(c) (2008)

¹¹ Utah Code Section 17B-2a-1006(1) (2008) limits a district's property tax levy to the following amounts:

(1)(a) .0001 per dollar of taxable value of taxable property in the district before the earliest of:

- (i) the planning or design of works;
- (ii) the acquisition of the site or right-of-way on which the works will be constructed; or
- (iii) the commencement of construction of the works; and

(b) .0002 per dollar of taxable value of taxable property in the district, after the earliest of the events listed in Subsection (1)(a).

(2) Notwithstanding Subsection (1) and Subsection (3):

- (a) in a district that contains land located within the Lower Colorado River Basin, the levy described in Subsection (1)(b) may be increased to a maximum of .001 per dollar of taxable value of taxable property in the district; and
- (b) in a district to be served under a contract, water appropriation, water allotment, or otherwise by water apportioned by the Colorado River Compact to the Upper Basin, the levy described in Subsection (1)(b) may be increased to a maximum of .0004 per dollar of taxable value of taxable property in the district.

¹² Utah Code Section 17B02a-1006(3) (2008)