

1 **COMMUNITY REINVESTMENT AGENCY AMENDMENTS**

2 2017 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Stephen G. Handy**

5 Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

7 **General Description:**

8 This bill amends Title 17C, Limited Purpose Local Government Entities - Community  
9 Reinvestment Agency Act.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ defines terms;
- 13 ▶ requires a city and a county to report use of a housing allocation;
- 14 ▶ authorizes a public entity to donate the public entity's property to an agency;
- 15 ▶ modifies requirements for notice provided by an agency;
- 16 ▶ modifies the public benefit analysis required for a community reinvestment project  
17 area plan;
- 18 ▶ removes the requirement that a taxing entity committee meet at least annually; and
- 19 ▶ makes technical and conforming changes.

20 **Money Appropriated in this Bill:**

21 None

22 **Other Special Clauses:**

23 None

24 **Utah Code Sections Affected:**

25 AMENDS:

26 **10-9a-408**, as last amended by Laws of Utah 2012, Chapter 212



- 28 **17-27a-408**, as last amended by Laws of Utah 2012, Chapter 212
- 29 **17B-2a-804**, as last amended by Laws of Utah 2016, Chapter 387
- 30 **17C-1-102**, as last amended by Laws of Utah 2016, Chapter 350
- 31 **17C-1-202**, as last amended by Laws of Utah 2016, Chapter 350
- 32 **17C-1-207**, as last amended by Laws of Utah 2016, Chapter 350
- 33 **17C-1-401.5**, as renumbered and amended by Laws of Utah 2016, Chapter 350
- 34 **17C-1-402**, as last amended by Laws of Utah 2016, Chapter 350
- 35 **17C-1-403**, as last amended by Laws of Utah 2016, Chapter 350
- 36 **17C-1-603**, as last amended by Laws of Utah 2016, Chapter 350
- 37 **17C-1-806**, as renumbered and amended by Laws of Utah 2016, Chapter 350
- 38 **17C-1-902**, as renumbered and amended by Laws of Utah 2016, Chapter 350
- 39 **17C-2-110**, as last amended by Laws of Utah 2016, Chapter 350
- 40 **17C-3-109**, as last amended by Laws of Utah 2016, Chapter 350
- 41 **17C-4-108**, as last amended by Laws of Utah 2016, Chapter 350
- 42 **17C-5-104**, as enacted by Laws of Utah 2016, Chapter 350
- 43 **17C-5-105**, as enacted by Laws of Utah 2016, Chapter 350
- 44 **17C-5-108**, as enacted by Laws of Utah 2016, Chapter 350
- 45 **17C-5-112**, as enacted by Laws of Utah 2016, Chapter 350
- 46 **59-2-924.2**, as last amended by Laws of Utah 2016, Chapter 350

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

49 Section 1. Section **10-9a-408** is amended to read:

50 **10-9a-408. Biennial review of moderate income housing element of general plan.**

51 (1) The legislative body of each city shall biennially:

52 (a) review the moderate income housing plan element of its general plan and its  
 53 implementation; and

54 (b) in accordance with Subsection (2), prepare a report setting forth the findings of the  
 55 review.

56 (2) Each report under Subsection (1) shall include a description of:

57 (a) efforts made by the city to reduce, mitigate, or eliminate local regulatory barriers to  
 58 moderate income housing;

59 (b) actions taken by the city to encourage preservation of existing moderate income  
60 housing and development of new moderate income housing;

61 (c) progress made within the city to provide moderate income housing, as measured by  
62 permits issued for new units of moderate income housing; [~~and~~]

63 (d) efforts made by the city to coordinate moderate income housing plans and actions  
64 with neighboring municipalities[-]; and

65 (e) if applicable, the city's use of a housing allocation, as defined in Section 17C-1-102.

66 (3) The legislative body of each city shall send a copy of the report under Subsection  
67 (1) to the Department of Workforce Services and the association of governments in which the  
68 city is located.

69 (4) In a civil action seeking enforcement or claiming a violation of this section or of  
70 Subsection 10-9a-404(5)(c), a plaintiff may not recover damages but may be awarded only  
71 injunctive or other equitable relief.

72 Section 2. Section 17-27a-408 is amended to read:

73 **17-27a-408. Biennial review of moderate income housing element of general plan.**

74 (1) The legislative body of each county with a population over 25,000 shall biennially:

75 (a) review the moderate income housing plan element of its general plan and its  
76 implementation; and

77 (b) in accordance with Subsection (2), prepare a report setting forth the findings of the  
78 review.

79 (2) Each report under Subsection (1) shall include a description of:

80 (a) efforts made by the county to reduce, mitigate, or eliminate local regulatory barriers  
81 to moderate income housing;

82 (b) actions taken by the county to encourage preservation of existing moderate income  
83 housing and development of new moderate income housing;

84 (c) progress made within the county to provide moderate income housing, as measured  
85 by permits issued for new units of moderate income housing; [~~and~~]

86 (d) efforts made by the county to coordinate moderate income housing plans and  
87 actions with neighboring counties and municipalities[-]; and

88 (e) if applicable, the county's use of a housing allocation, as defined in Section  
89 17C-1-102.

90 (3) The legislative body of each county with a population over 25,000 shall send a copy  
91 of the report under Subsection (1) to the Department of Workforce Services and the association  
92 of governments in which the county is located.

93 (4) In a civil action seeking enforcement or claiming a violation of this section or of  
94 Subsection 17-27a-404(6)(c), a plaintiff may not recover damages but may be awarded only  
95 injunctive or other equitable relief.

96 Section 3. Section 17B-2a-804 is amended to read:

97 **17B-2a-804. Additional public transit district powers.**

98 (1) In addition to the powers conferred on a public transit district under Section  
99 17B-1-103, a public transit district may:

100 (a) provide a public transit system for the transportation of passengers and their  
101 incidental baggage;

102 (b) notwithstanding Subsection 17B-1-103(2)(g) and subject to Section 17B-2a-817,  
103 levy and collect property taxes only for the purpose of paying:

104 (i) principal and interest of bonded indebtedness of the public transit district; or

105 (ii) a final judgment against the public transit district if:

106 (A) the amount of the judgment exceeds the amount of any collectable insurance or  
107 indemnity policy; and

108 (B) the district is required by a final court order to levy a tax to pay the judgment;

109 (c) insure against:

110 (i) loss of revenues from damage to or destruction of some or all of a public transit  
111 system from any cause;

112 (ii) public liability;

113 (iii) property damage; or

114 (iv) any other type of event, act, or omission;

115 (d) acquire, contract for, lease, construct, own, operate, control, or use:

116 (i) a right-of-way, rail line, monorail, bus line, station, platform, switchyard, terminal,  
117 parking lot, or any other facility necessary or convenient for public transit service; or

118 (ii) any structure necessary for access by persons and vehicles;

119 (e) (i) hire, lease, or contract for the supplying or management of a facility, operation,  
120 equipment, service, employee, or management staff of an operator; and

121 (ii) provide for a sublease or subcontract by the operator upon terms that are in the  
122 public interest;

123 (f) operate feeder bus lines and other feeder or ridesharing services as necessary;

124 (g) accept a grant, contribution, or loan, directly through the sale of securities or  
125 equipment trust certificates or otherwise, from the United States, or from a department,  
126 instrumentality, or agency of the United States;

127 (h) study and plan transit facilities in accordance with any legislation passed by  
128 Congress;

129 (i) cooperate with and enter into an agreement with the state or an agency of the state  
130 or otherwise contract to finance to establish transit facilities and equipment or to study or plan  
131 transit facilities;

132 (j) issue bonds as provided in and subject to Chapter 1, Part 11, Local District Bonds,  
133 to carry out the purposes of the district;

134 (k) from bond proceeds or any other available funds, reimburse the state or an agency  
135 of the state for an advance or contribution from the state or state agency;

136 (l) do anything necessary to avail itself of any aid, assistance, or cooperation available  
137 under federal law, including complying with labor standards and making arrangements for  
138 employees required by the United States or a department, instrumentality, or agency of the  
139 United States;

140 (m) sell or lease property;

141 (n) assist in or operate transit-oriented or transit-supportive developments;

142 (o) establish, finance, participate as a limited partner or member in a development with  
143 limited liabilities in accordance with Subsection (1)(p), construct, improve, maintain, or  
144 operate transit facilities, equipment, and transit-oriented developments or transit-supportive  
145 developments; and

146 (p) subject to the restriction in Subsection (2), assist in a transit-oriented development  
147 or a transit-supportive development in connection with ~~[economic development or community]~~  
148 project area development as defined in Section 17C-1-102 by:

149 (i) investing in a project as a limited partner or a member, with limited liabilities; or

150 (ii) subordinating an ownership interest in real property owned by the public transit  
151 district.

152 (2) (a) A public transit district may only assist in the development of areas under  
153 Subsection (1)(p):

154 (i) in the manner described in Subsection (1)(p)(i) or (ii); and

155 (ii) on no more than eight transit-oriented developments or transit-supportive  
156 developments selected by the board of trustees.

157 (b) A public transit district may not invest in a transit-oriented development or  
158 transit-supportive development as a limited partner or other limited liability entity under the  
159 provisions of Subsection (1)(p)(i), unless the partners, developer, or other investor in the entity,  
160 makes an equity contribution equal to no less than 25% of the appraised value of the property  
161 to be contributed by the public transit district.

162 (c) (i) For transit-oriented development projects, a public transit district shall adopt  
163 transit-oriented development policies and guidelines that include provisions on affordable  
164 housing.

165 (ii) For transit-supportive development projects, a public transit district shall work with  
166 the metropolitan planning organization and city and county governments where the project is  
167 located to collaboratively seek to create joint plans for the areas within one-half mile of transit  
168 stations, including plans for affordable housing.

169 (d) A current board member of a public transit district to which the board member is  
170 appointed may not have any interest in the transactions engaged in by the public transit district  
171 pursuant to Subsection (1)(p)(i) or (ii), except as may be required by the board member's  
172 fiduciary duty as a board member.

173 (3) A public transit district may be funded from any combination of federal, state,  
174 local, or private funds.

175 (4) A public transit district may not acquire property by eminent domain.

176 Section 4. Section **17C-1-102** is amended to read:

177 **17C-1-102. Definitions.**

178 As used in this title:

179 (1) "Active project area" means a project area that has not been dissolved in accordance  
180 with Section [17C-1-702](#).

181 (2) "Adjusted tax increment" means the percentage of tax increment, if less than 100%,  
182 that an agency is authorized to receive:

183 (a) for a pre-July 1, 1993, project area plan, under Section 17C-1-403, excluding tax  
184 increment under Subsection 17C-1-403(3);

185 (b) for a post-June 30, 1993, project area plan, under Section 17C-1-404, excluding tax  
186 increment under Section 17C-1-406;

187 (c) under a project area budget approved by a taxing entity committee; or

188 (d) under an interlocal agreement that authorizes the agency to receive a taxing entity's  
189 tax increment.

190 (3) "Affordable housing" means housing owned or occupied by a low or moderate  
191 income family, as determined by resolution of the agency.

192 (4) "Agency" or "community reinvestment agency" means a separate body corporate  
193 and politic, created under Section 17C-1-201.5 or as a redevelopment agency or community  
194 development and renewal agency under previous law:

195 (a) that is a political subdivision of the state;

196 (b) that is created to undertake or promote project area development as provided in this  
197 title; and

198 (c) whose geographic boundaries are coterminous with:

199 (i) for an agency created by a county, the unincorporated area of the county; and

200 (ii) for an agency created by a municipality, the boundaries of the municipality.

201 (5) "Agency funds" means money that an agency collects or receives for [~~the purposes~~  
202 ~~of~~] agency operations [~~or~~], implementing a project area plan, or other agency purposes,  
203 including:

204 (a) project area funds;

205 (b) income, proceeds, revenue, or property derived from or held in connection with the  
206 agency's undertaking and implementation of project area development; or

207 (c) a contribution, loan, grant, or other financial assistance from any public or private  
208 source.

209 (6) "Annual income" means the same as that term is defined in regulations of the  
210 United States Department of Housing and Urban Development, 24 C.F.R. Sec. 5.609, as  
211 amended or as superseded by replacement regulations.

212 (7) "Assessment roll" means the same as that term is defined in Section 59-2-102.

213 (8) "Base taxable value" means, unless otherwise adjusted in accordance with

214 provisions of this title, a property's taxable value as shown upon the assessment roll last  
215 equalized during the base year.

216 (9) "Base year" means, except as provided in Subsection [17C-1-402\(4\)\(c\)](#), the year  
217 during which the assessment roll is last equalized:

218 (a) for a pre-July 1, 1993, urban renewal or economic development project area plan,  
219 before the project area plan's effective date;

220 (b) for a post-June 30, 1993, urban renewal or economic development project area  
221 plan, or a community reinvestment project area plan that is subject to a taxing entity  
222 committee:

223 (i) before the date on which the taxing entity committee approves the project area  
224 budget; or

225 (ii) if taxing entity committee approval is not required for the project area budget,  
226 before the date on which the community legislative body adopts the project area plan;

227 (c) for a project on an inactive airport site, after the later of:

228 (i) the date on which the inactive airport site is sold for remediation and development;  
229 or

230 (ii) the date on which the airport that operated on the inactive airport site ceased  
231 operations; or

232 (d) for a community development project area plan or a community reinvestment  
233 project area plan that is subject to an interlocal agreement, as described in the interlocal  
234 agreement.

235 (10) "Basic levy" means the portion of a school district's tax levy constituting the  
236 minimum basic levy under Section [59-2-902](#).

237 (11) "Blight" or "blighted" means the condition of an area that meets the requirements  
238 described in Subsection [17C-2-303\(1\)](#) for an urban renewal project area or Section [17C-5-405](#)  
239 for a community reinvestment project area.

240 (12) "Blight hearing" means a public hearing regarding whether blight exists within a  
241 proposed:

242 (a) urban renewal project area under Subsection [17C-2-102\(1\)\(a\)\(i\)\(C\)](#) and Section  
243 [17C-2-302](#); or

244 (b) community reinvestment project area under Section [17C-5-405](#).



245 (13) "Blight study" means a study to determine whether blight exists within a survey  
246 area as described in Section 17C-2-301 for an urban renewal project area or Section 17C-5-403  
247 for a community reinvestment project area.

248 (14) "Board" means the governing body of an agency, as described in Section  
249 17C-1-203.

250 (15) "Budget hearing" means the public hearing on a proposed project area budget  
251 required under Subsection 17C-2-201(2)(d) for an urban renewal project area budget,  
252 Subsection 17C-3-201(2)(d) for an economic development project area budget, or Subsection  
253 17C-5-302(2)(e) for a community reinvestment project area budget.

254 (16) "Closed military base" means land within a former military base that the Defense  
255 Base Closure and Realignment Commission has voted to close or realign when that action has  
256 been sustained by the president of the United States and Congress.

257 (17) "Combined incremental value" means the combined total of all incremental values  
258 from all project areas, except project areas that contain some or all of a military installation or  
259 inactive industrial site, within the agency's boundaries under project area plans and project area  
260 budgets at the time that a project area budget for a new project area is being considered.

261 (18) "Community" means a county or municipality.

262 (19) "Community development project area plan" means a project area plan adopted  
263 under Chapter 4, Part 1, Community Development Project Area Plan.

264 (20) "Community legislative body" means the legislative body of the community that  
265 created the agency.

266 (21) "Community reinvestment project area plan" means a project area plan adopted  
267 under Chapter 5, Part 1, Community Reinvestment Project Area Plan.

268 (22) "Contest" means to file a written complaint in the district court of the county in  
269 which the agency is located.

270 (23) "Economic development project area plan" means a project area plan adopted  
271 under Chapter 3, Part 1, Economic Development Project Area Plan.

272 (24) "Fair share ratio" means the ratio derived by:

273 (a) for a municipality, comparing the percentage of all housing units within the  
274 municipality that are publicly subsidized income targeted housing units to the percentage of all  
275 housing units within the county in which the municipality is located that are publicly

276 subsidized income targeted housing units; or

277 (b) for the unincorporated part of a county, comparing the percentage of all housing  
278 units within the unincorporated county that are publicly subsidized income targeted housing  
279 units to the percentage of all housing units within the whole county that are publicly subsidized  
280 income targeted housing units.

281 (25) "Family" means the same as that term is defined in regulations of the United  
282 States Department of Housing and Urban Development, 24 C.F.R. Section 5.403, as amended  
283 or as superseded by replacement regulations.

284 (26) "Greenfield" means land not developed beyond agricultural, range, or forestry use.

285 (27) "Hazardous waste" means any substance defined, regulated, or listed as a  
286 hazardous substance, hazardous material, hazardous waste, toxic waste, pollutant, contaminant,  
287 or toxic substance, or identified as hazardous to human health or the environment, under state  
288 or federal law or regulation.

289 (28) "Housing allocation" means [~~tax increment~~] project area funds allocated for  
290 housing under Section 17C-2-203, 17C-3-202, or 17C-5-307 for the purposes described in  
291 Section 17C-1-412.

292 (29) "Housing fund" means a fund created by an agency for purposes described in  
293 Section 17C-1-411 or 17C-1-412 that is comprised of:

294 (a) project area funds allocated for the purposes described in Section 17C-1-411; or  
295 (b) an agency's housing allocation.

296 (30) (a) "Inactive airport site" means land that:

297 (i) consists of at least 100 acres;

298 (ii) is occupied by an airport:

299 (A) (I) that is no longer in operation as an airport; or

300 (II) (Aa) that is scheduled to be decommissioned; and

301 (Bb) for which a replacement commercial service airport is under construction; and

302 (B) that is owned or was formerly owned and operated by a public entity; and

303 (iii) requires remediation because:

304 (A) of the presence of hazardous waste or solid waste; or

305 (B) the site lacks sufficient public infrastructure and facilities, including public roads,  
306 electric service, water system, and sewer system, needed to support development of the site.

307 (b) "Inactive airport site" includes a perimeter of up to 2,500 feet around the land  
308 described in Subsection (30)(a).

309 (31) (a) "Inactive industrial site" means land that:

310 (i) consists of at least 1,000 acres;

311 (ii) is occupied by an inactive or abandoned factory, smelter, or other heavy industrial  
312 facility; and

313 (iii) requires remediation because of the presence of hazardous waste or solid waste.

314 (b) "Inactive industrial site" includes a perimeter of up to 1,500 feet around the land  
315 described in Subsection (31)(a).

316 (32) "Income targeted housing" means housing that is owned or occupied by a family  
317 whose annual income is at or below 80% of the median annual income for a family within the  
318 county in which the housing is located.

319 (33) "Incremental value" means a figure derived by multiplying the marginal value of  
320 the property located within a project area on which tax increment is collected by a number that  
321 represents the adjusted tax increment from that project area that is paid to the agency.

322 (34) "Loan fund board" means the Olene Walker Housing Loan Fund Board,  
323 established under Title 35A, Chapter 8, Part 5, Olene Walker Housing Loan Fund.

324 (35) (a) "Local government building" means a building owned and operated by a  
325 community for the primary purpose of providing one or more primary community functions,  
326 including:

327 (i) a fire station;

328 (ii) a police station;

329 (iii) a city hall; or

330 (iv) a court or other judicial building.

331 (b) "Local government building" does not include a building the primary purpose of  
332 which is cultural or recreational in nature.

333 (36) "Marginal value" means the difference between actual taxable value and base  
334 taxable value.

335 (37) "Military installation project area" means a project area or a portion of a project  
336 area located within a federal military installation ordered closed by the federal Defense Base  
337 Realignment and Closure Commission.

338 (38) "Municipality" means a city, town, or metro township as defined in Section  
339 10-2a-403.

340 (39) "Participant" means one or more persons that enter into a participation agreement  
341 with an agency.

342 (40) "Participation agreement" means a written agreement between a person and an  
343 agency that:

344 (a) includes a description of:

345 (i) the project area development that the person will undertake;

346 (ii) the amount of project area funds the person may receive; and

347 (iii) the terms and conditions under which the person may receive project area funds;

348 and

349 (b) is approved by resolution of the board.

350 (41) "Plan hearing" means the public hearing on a proposed project area plan required  
351 under Subsection 17C-2-102(1)(a)(vi) for an urban renewal project area plan, Subsection  
352 17C-3-102(1)(d) for an economic development project area plan, Subsection 17C-4-102(1)(d)  
353 for a community development project area plan, or Subsection 17C-5-104(3)(e) for a  
354 community reinvestment project area plan.

355 (42) "Post-June 30, 1993, project area plan" means a project area plan adopted on or  
356 after July 1, 1993, and before May 10, 2016, whether or not amended subsequent to the project  
357 area plan's adoption.

358 (43) "Pre-July 1, 1993, project area plan" means a project area plan adopted before July  
359 1, 1993, whether or not amended subsequent to the project area plan's adoption.

360 (44) "Private," with respect to real property, means~~[-(a)]~~ property not owned by a  
361 public entity or any other governmental entity~~[-and]~~.

362 ~~[(b) not dedicated to public use.]~~

363 (45) "Project area" means the geographic area described in a project area plan within  
364 which the project area development described in the project area plan takes place or is  
365 proposed to take place.

366 (46) "Project area budget" means a multiyear projection of annual or cumulative  
367 revenues and expenses and other fiscal matters pertaining to a project area prepared in  
368 accordance with:

- 369 (a) for an urban renewal project area, Section 17C-2-202;
- 370 (b) for an economic development project area, Section 17C-3-202;
- 371 (c) for a community development project area, Section 17C-4-204; or
- 372 (d) for a community reinvestment project area, Section 17C-5-302.
- 373 (47) "Project area development" means activity within a project area that, as
- 374 determined by the board, encourages, promotes, or provides development or redevelopment for
- 375 the purpose of implementing a project area plan, including:
- 376 (a) promoting, creating, or retaining public or private jobs within the state or a
- 377 community;
- 378 (b) providing office, manufacturing, warehousing, distribution, parking, or other
- 379 facilities or improvements;
- 380 (c) planning, designing, demolishing, clearing, constructing, rehabilitating, or
- 381 remediating environmental issues;
- 382 (d) providing residential, commercial, industrial, public, or other structures or spaces,
- 383 including recreational and other facilities incidental or appurtenant to the structures or spaces;
- 384 (e) altering, improving, modernizing, demolishing, reconstructing, or rehabilitating
- 385 existing structures;
- 386 (f) providing open space, including streets or other public grounds or space around
- 387 buildings;
- 388 (g) providing public or private buildings, infrastructure, structures, or improvements;
- 389 (h) relocating a business;
- 390 (i) improving public or private recreation areas or other public grounds;
- 391 (j) eliminating blight or the causes of blight;
- 392 (k) redevelopment as defined under the law in effect before May 1, 2006; or
- 393 (l) any activity described in [~~Subsections (47)(a) through (k)~~] this Subsection (47)
- 394 outside of a project area that the board determines to be a benefit to the project area.
- 395 (48) "Project area funds" means tax increment or sales and use tax revenue that an
- 396 agency receives under a project area budget adopted by a taxing entity committee or an
- 397 interlocal agreement.
- 398 (49) "Project area funds collection period" means the period of time that:
- 399 (a) begins the day on which the first payment of project area funds is distributed to an

400 agency under a project area budget [~~adopted~~] approved by a taxing entity committee or an  
401 interlocal agreement; and

402 (b) ends the day on which the last payment of project area funds is distributed to an  
403 agency under a project area budget [~~adopted~~] approved by a taxing entity committee or an  
404 interlocal agreement.

405 (50) "Project area plan" means an urban renewal project area plan, an economic  
406 development project area plan, a community development project area plan, or a community  
407 reinvestment project area plan that, after the project area plan's effective date, guides and  
408 controls the project area development.

409 (51) (a) "Property tax" means each levy on an ad valorem basis on tangible or  
410 intangible personal or real property.

411 (b) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4, Privilege  
412 Tax.

413 (52) "Public entity" means:

414 (a) the United States, including an agency of the United States;

415 (b) the state, including any of the state's departments or agencies; or

416 (c) a political subdivision of the state, including a county, municipality, school district,  
417 local district, special service district, community reinvestment agency, or interlocal cooperation  
418 entity.

419 (53) "Publicly owned infrastructure and improvements" means water, sewer, storm  
420 drainage, electrical, natural gas, telecommunication, or other similar systems and lines, streets,  
421 roads, curb, gutter, sidewalk, walkways, parking facilities, public transportation facilities, or  
422 other facilities, infrastructure, and improvements benefitting the public and to be publicly  
423 owned or publicly maintained or operated.

424 (54) "Record property owner" or "record owner of property" means the owner of real  
425 property, as shown on the records of the county in which the property is located, to whom the  
426 property's tax notice is sent.

427 (55) "Sales and use tax revenue" means revenue that is:

428 (a) generated from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act;  
429 and

430 (b) distributed to a taxing entity in accordance with Sections [59-12-204](#) and [59-12-205](#).

431 (56) "Superfund site":

432 (a) means an area included in the National Priorities List under the Comprehensive  
433 Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. Sec. 9605; and

434 (b) includes an area formerly included in the National Priorities List, as described in  
435 Subsection (56)(a), but removed from the list following remediation that leaves on site the  
436 waste that caused the area to be included in the National Priorities List.

437 (57) "Survey area" means a geographic area designated for study by a survey area  
438 resolution to determine whether one or more project areas within the survey area are feasible.

439 (58) "Survey area resolution" means a resolution adopted by a board under Subsection  
440 [17C-2-101.5\(1\)](#) or [17C-5-103\(1\)](#) designating a survey area.

441 (59) "Taxable value" means:

442 (a) the taxable value of all real property a county assessor assesses in accordance with  
443 Title 59, Chapter 2, Part 3, County Assessment, for the current year;

444 (b) the taxable value of all real and personal property the commission assesses in  
445 accordance with Title 59, Chapter 2, Part 2, Assessment of Property, for the current year; and

446 (c) the year end taxable value of all personal property a county assessor assesses in  
447 accordance with Title 59, Chapter 2, Part 3, County Assessment, contained on the prior year's  
448 tax rolls of the taxing entity.

449 (60) (a) "Tax increment" means the difference between:

450 (i) the amount of property tax revenue generated each tax year by a taxing entity from  
451 the area within a project area designated in the project area plan as the area from which tax  
452 increment is to be collected, using the current assessed value of the property; and

453 (ii) the amount of property tax revenue that would be generated from that same area  
454 using the base taxable value of the property.

455 (b) "Tax increment" does not include taxes levied and collected under Section  
456 [59-2-1602](#) on or after January 1, 1994, upon the taxable property in the project area unless:

457 (i) the project area plan was adopted before May 4, 1993, whether or not the project  
458 area plan was subsequently amended; and

459 (ii) the taxes were pledged to support bond indebtedness or other contractual  
460 obligations of the agency.

461 (61) "Taxing entity" means a public entity that:

- 462 (a) levies a tax on property located within a project area; or
- 463 (b) imposes a sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act.
- 464 (62) "Taxing entity committee" means a committee representing the interests of taxing
- 465 entities, created in accordance with Section 17C-1-402.
- 466 (63) "Unincorporated" means not within a municipality.
- 467 (64) "Urban renewal project area plan" means a project area plan adopted under
- 468 Chapter 2, Part 1, Urban Renewal Project Area Plan.
- 469 Section 5. Section 17C-1-202 is amended to read:
- 470 **17C-1-202. Agency powers.**
- 471 (1) An agency may:
- 472 (a) sue and be sued;
- 473 (b) enter into contracts generally;
- 474 (c) buy, obtain an option upon, acquire by gift, or otherwise acquire any interest in real
- 475 or personal property;
- 476 (d) sell, convey, grant, gift, or otherwise dispose of any interest in real or personal
- 477 property;
- 478 (e) enter into a lease agreement on real or personal property, either as lessee or lessor;
- 479 (f) provide for project area development as provided in this title;
- 480 (g) receive and use agency funds as provided in this title;
- 481 (h) if disposing of or leasing land, retain controls or establish restrictions and
- 482 covenants running with the land consistent with the project area plan;
- 483 (i) accept financial or other assistance from any public or private source for the
- 484 agency's activities, powers, and duties, and expend any funds the agency receives for any
- 485 purpose described in this title;
- 486 (j) borrow money or accept financial or other assistance from a public entity or any
- 487 other source for any of the purposes of this title and comply with any conditions of any loan or
- 488 assistance;
- 489 (k) issue bonds to finance the undertaking of any project area development or for any
- 490 of the agency's other purposes, including:
- 491 (i) reimbursing an advance made by the agency or by a public entity to the agency;
- 492 (ii) refunding bonds to pay or retire bonds previously issued by the agency; and



493 (iii) refunding bonds to pay or retire bonds previously issued by the community that  
494 created the agency for expenses associated with project area development;

495 (l) pay an impact fee, exaction, or other fee imposed by a community in connection  
496 with land development; or

497 (m) transact other business and exercise all other powers described in this title.

498 (2) The establishment of controls or restrictions and covenants under Subsection (1)(h)  
499 is a public purpose.

500 (3) An agency may acquire real property under Subsection (1)(c) that is outside a  
501 project area only if the board determines that the property will benefit a project area.

502 Section 6. Section 17C-1-207 is amended to read:

503 **17C-1-207. Public entities may assist with project area development.**

504 (1) In order to assist and cooperate in the planning, undertaking, construction, or  
505 operation of project area development within an area in which the public entity is authorized to  
506 act, a public entity may:

507 (a) (i) provide or cause to be furnished:

508 (A) parks, playgrounds, or other recreational facilities;

509 (B) community, educational, water, sewer, or drainage facilities; or

510 (C) any other works which the public entity is otherwise empowered to undertake;

511 (ii) provide, furnish, dedicate, close, vacate, pave, install, grade, regrade, plan, or  
512 replan streets, roads, roadways, alleys, sidewalks, or other places;

513 (iii) in any part of the project area:

514 (A) (I) plan or replan any property within the project area;

515 (II) plat or replat any property within the project area;

516 (III) vacate a plat;

517 (IV) amend a plat; or

518 (V) zone or rezone any property within the project area; and

519 (B) make any legal exceptions from building regulations and ordinances;

520 (iv) purchase or legally invest in any of the bonds of an agency and exercise all of the  
521 rights of any holder of the bonds;

522 (v) enter into an agreement with another public entity concerning action to be taken  
523 pursuant to any of the powers granted in this title;

524 (vi) do anything necessary to aid or cooperate in the planning or implementation of the  
525 project area development;

526 (vii) in connection with the project area plan, become obligated to the extent  
527 authorized and funds have been made available to make required improvements or construct  
528 required structures; and

529 (viii) lend, grant, or contribute funds to an agency for project area development or  
530 proposed project area development, including assigning revenue or taxes in support of an  
531 agency bond or obligation; and

532 ~~[(b) 15 days after posting public notice:]~~

533 (b) for less than fair market value or for no consideration, and subject to Subsection

534 (4):

535 (i) purchase or otherwise acquire property ~~[or]~~ from an agency;

536 (ii) lease property from [the] an agency; [or]

537 ~~[(it)]~~ (iii) sell, grant, convey, donate, or otherwise dispose of the public entity's  
538 property to an agency; or

539 (iv) lease the public entity's property to [the] an agency.

540 (2) Notwithstanding any law to the contrary, an agreement under Subsection (1)(a)(v)  
541 may extend over any period.

542 ~~[(3) A grant or contribution of funds from a public entity to an agency, or from an~~  
543 ~~agency under a project area plan or project area budget,]~~

544 (3) A public entity that provides assistance under this section is not subject to [the  
545 requirements of Section] Section 10-8-2 or 17-50-312.

546 (4) A public entity may provide assistance described in Subsection (1)(b) no sooner  
547 than 15 days after the day on which the public entity posts notice of the assistance on:

548 (a) the Utah Public Notice Website described in Section 63F-1-701; and

549 (b) the public entity's public website.

550 Section 7. Section 17C-1-401.5 is amended to read:

551 **17C-1-401.5. Agency receipt and use of project area funds -- Distribution of**  
552 **project area funds.**

553 (1) An agency may receive and use project area funds in accordance with this title.

554 (2) (a) A county that collects property tax on property located within a project area

555 shall, in accordance with Section 59-12-1365, distribute to an agency any tax increment that the  
556 agency is authorized to receive.

557 (b) Tax increment distributed to an agency in accordance with Subsection (2)(a) is not  
558 revenue of the taxing entity.

559 (3) (a) The project area funds collection period shall be measured:

560 (i) for a pre-July 1, 1993, project area plan, from the first tax year regarding which the  
561 agency accepts tax increment from the project area;

562 (ii) for a post-June 30, 1993, urban renewal or economic development project area  
563 plan:

564 (A) with respect to tax increment, from the first tax year for which the agency receives  
565 tax increment under the project area budget; or

566 (B) with respect to sales and use tax revenue, as indicated in the interlocal agreement  
567 between the agency and the taxing entity that authorizes the agency to receive all or a portion  
568 of the taxing entity's sales and use tax revenue;

569 (iii) for a community development project area plan, as indicated in the resolution or  
570 interlocal agreement of a taxing entity that authorizes the agency to receive the taxing entity's  
571 project area funds;

572 (iv) for a community reinvestment project area plan that is subject to a taxing entity  
573 committee:

574 (A) with respect to tax increment, from the first tax year for which the agency receives  
575 tax increment under the project area budget; or

576 (B) with respect to sales and use tax revenue, in accordance with the interlocal  
577 agreement between the agency and the taxing entity that authorizes the agency to receive all or  
578 a portion of the taxing entity's sales and use tax revenue; or

579 (v) for a community reinvestment project area plan that is subject to an interlocal  
580 agreement, in accordance with the interlocal agreement between the agency and the taxing  
581 entity that authorizes the agency to receive the taxing entity's project area funds.

582 (b) Unless otherwise provided in a project area budget that is approved by a taxing  
583 entity committee, or in an interlocal agreement adopted by a taxing entity, tax increment may  
584 not be paid to an agency for a tax year before the tax year following:

585 (i) for an urban renewal project area plan, an economic development project area plan,

586 or a community reinvestment project area plan that is subject to a taxing entity committee, the  
587 effective date of the project area plan; and

588 (ii) for a community development project area plan or a community reinvestment  
589 project area plan that is subject to an interlocal agreement, the effective date of the interlocal  
590 agreement that authorizes the agency to receive tax increment.

591 (4) With respect to a community development project area plan or a community  
592 reinvestment project area plan that is subject to an interlocal agreement:

593 (a) a taxing entity may, through interlocal agreement, authorize an agency to be paid  
594 any or all of the taxing entity's project area funds for any period of time; and

595 (b) the interlocal agreement authorizing the agency to be paid project area funds shall  
596 specify:

597 (i) the base taxable value of the project area; and

598 (ii) the method of calculating the amount of project area funds to be paid to the agency.

599 (5) (a) (i) The boundaries of one project area may overlap and include the boundaries  
600 of ~~[an existing]~~ another project area.

601 (ii) If a taxing entity committee is required to approve the project area budget of an  
602 overlapping project area described in Subsection (5)(a)(i), the agency shall, before the first  
603 meeting of the taxing entity committee at which the project area budget will be considered,  
604 inform each taxing entity of the location of the overlapping boundaries.

605 (b) (i) Before an agency may receive tax increment from the newly created overlapping  
606 portion of a project area, the agency shall inform the county auditor regarding the respective  
607 amount of tax increment that the agency is authorized to receive from the overlapping portion  
608 of each of the project areas.

609 (ii) The combined amount of tax increment described in Subsection (5)(b)(i) may not  
610 exceed 100% of the tax increment generated from a property located within the overlapping  
611 boundaries.

612 (c) Nothing in this Subsection (5) gives an agency a right to receive project area funds  
613 that the agency is not otherwise authorized to receive under this title.

614 (d) The collection of project area funds from an overlapping project area described in  
615 Subsection (5)(a) does not affect an agency's use of project area funds within the other  
616 overlapping project area.

617 (6) With the written consent of a taxing entity, an agency may be paid tax increment,  
618 from the taxing entity's property tax revenue only, in a higher percentage or for a longer period  
619 of time, or both, than otherwise authorized under this title.

620 (7) Subject to Section 17C-1-407, an agency is authorized to receive tax increment as  
621 described in:

622 (a) for a pre-July 1, 1993, project area plan, Section 17C-1-403;

623 (b) for a post-June 30, 1993, project area plan:

624 (i) Section 17C-1-404 under a project area budget adopted by the agency in accordance  
625 with this title;

626 (ii) a project area budget approved by the taxing entity committee and adopted by the  
627 agency in accordance with this title; or

628 (iii) Section 17C-1-406;

629 (c) a resolution or interlocal agreement entered into under Section 17C-2-207,  
630 17C-3-206, 17C-4-201, or 17C-4-202;

631 (d) for a community reinvestment project area plan that is subject to a taxing entity  
632 committee, a project area budget approved by the taxing entity committee and adopted by the  
633 agency in accordance with this title; or

634 (e) for a community reinvestment project area plan that is subject to an interlocal  
635 agreement, an interlocal agreement entered into under Section 17C-5-204.

636 Section 8. Section 17C-1-402 is amended to read:

637 **17C-1-402. Taxing entity committee.**

638 (1) The provisions of this section apply to a taxing entity committee that is created by  
639 an agency for:

640 (a) a post-June 30, 1993, urban renewal project area plan or economic development  
641 project area plan;

642 (b) any other project area plan adopted before May 10, 2016, for which the agency  
643 created a taxing entity committee; and

644 (c) a community reinvestment project area plan that is subject to a taxing entity  
645 committee.

646 (2) (a) (i) Each taxing entity committee shall be composed of:

647 (A) two school district representatives appointed in accordance with Subsection

648 (2)(a)(ii);

649 (B) (I) in a county of the second, third, fourth, fifth, or sixth class, two representatives  
650 appointed by resolution of the legislative body of the county in which the agency is located; or

651 (II) in a county of the first class, one representative appointed by the county executive  
652 and one representative appointed by the legislative body of the county in which the agency is  
653 located;

654 (C) if the agency is created by a municipality, two representatives appointed by  
655 resolution of the legislative body of the municipality;

656 (D) one representative appointed by the State Board of Education; and

657 (E) one representative selected by majority vote of the legislative bodies or governing  
658 boards of all other taxing entities that levy a tax on property within the agency's boundaries, to  
659 represent the interests of those taxing entities on the taxing entity committee.

660 (ii) (A) If the agency boundaries include only one school district, that school district  
661 shall appoint the two school district representatives under Subsection (2)(a)(i)(A).

662 (B) If the agency boundaries include more than one school district, those school  
663 districts shall jointly appoint the two school district representatives under Subsection  
664 (2)(a)(i)(A).

665 (b) (i) Each taxing entity committee representative described in Subsection (2)(a) shall  
666 be appointed within 30 days after the day on which the agency provides notice of the creation  
667 of the taxing entity committee.

668 (ii) If a representative is not appointed within the time required under Subsection  
669 (2)(b)(i), the board may appoint an individual to serve on the taxing entity committee in the  
670 place of the missing representative until that representative is appointed.

671 (c) (i) A taxing entity committee representative may be appointed for a set term or  
672 period of time, as determined by the appointing authority under Subsection (2)(a)(i).

673 (ii) Each taxing entity committee representative shall serve until a successor is  
674 appointed and qualified.

675 (d) (i) Upon the appointment of each representative under Subsection (2)(a)(i), whether  
676 an initial appointment or an appointment to replace an already serving representative, the  
677 appointing authority shall:

678 (A) notify the agency in writing of the name and address of the newly appointed

679 representative; and

680 (B) provide the agency a copy of the resolution making the appointment or, if the  
681 appointment is not made by resolution, other evidence of the appointment.

682 (ii) Each appointing authority of a taxing entity committee representative under  
683 Subsection (2)(a)(i) shall notify the agency in writing of any change of address of a  
684 representative appointed by that appointing authority.

685 (3) At a taxing entity committee's first meeting, the taxing entity committee shall adopt  
686 an organizing resolution that:

687 (a) designates a chair and a secretary of the taxing entity committee; and

688 (b) if the taxing entity committee considers it appropriate, governs the use of electronic  
689 meetings under Section [52-4-207](#).

690 (4) (a) A taxing entity committee represents all taxing entities regarding:

691 (i) an urban renewal project area plan;

692 (ii) an economic development project area plan; or

693 (iii) a community reinvestment project area plan that is subject to a taxing entity  
694 committee.

695 (b) A taxing entity committee may:

696 (i) cast votes that are binding on all taxing entities;

697 (ii) negotiate with the agency concerning a proposed project area plan;

698 (iii) approve or disapprove:

699 (A) an urban renewal project area budget as described in Section [17C-2-204](#);

700 (B) an economic development project area budget as described in Section [17C-3-203](#);

701 or

702 (C) for a community reinvestment project area plan that is subject to a taxing entity  
703 committee, a community reinvestment project area budget as described in Section [17C-5-302](#);

704 (iv) approve or disapprove an amendment to a project area budget as described in  
705 Section [17C-2-206](#), [17C-3-205](#), or [17C-5-306](#);

706 (v) approve an exception to the limits on the value and size of a project area imposed  
707 under this title;

708 (vi) approve:

709 (A) an exception to the percentage of tax increment to be paid to the agency;

710 (B) except for a project area funds collection period that is approved by an interlocal  
711 agreement, each project area funds collection period; and

712 (C) an exception to the requirement for an urban renewal project area budget, an  
713 economic development project area budget, or a community reinvestment project area budget  
714 to include a maximum cumulative dollar amount of tax increment that the agency may receive;

715 (vii) approve the use of tax increment for publicly owned infrastructure and  
716 improvements outside of a project area that the agency and community legislative body  
717 determine to be of benefit to the project area, as described in Subsection

718 17C-1-409(1)(a)(iii)(D);

719 (viii) waive the restrictions described in Subsection 17C-2-202(1);

720 (ix) subject to Subsection (4)(c), designate the base taxable value for a project area  
721 budget; and

722 (x) give other taxing entity committee approval or consent required or allowed under  
723 this title.

724 (c) (i) Except as provided in Subsection (4)(c)(ii), the base year may not be a year that  
725 is earlier than five years before the beginning of a project area funds collection period.

726 (ii) The taxing entity committee may approve a base year that is earlier than the year  
727 described in Subsection (4)(c)(i).

728 (5) A quorum of a taxing entity committee consists of:

729 (a) if the project area is located within a municipality, five members; or

730 (b) if the project area is not located within a municipality, four members.

731 (6) Taxing entity committee approval, consent, or other action requires:

732 (a) the affirmative vote of a majority of all members present at a taxing entity  
733 committee meeting;

734 (i) at which a quorum is present; and

735 (ii) considering an action relating to a project area budget for, or approval of a finding  
736 of blight within, a project area or proposed project area that contains:

737 (A) an inactive industrial site;

738 (B) an inactive airport site; or

739 (C) a closed military base; or

740 (b) for any other action not described in Subsection (6)(a)(ii), the affirmative vote of



741 two-thirds of all members present at a taxing entity committee meeting at which a quorum is  
742 present.

743 (7) (a) An agency may call a meeting of the taxing entity committee by sending written  
744 notice to the members of the taxing entity committee at least 10 days before the date of the  
745 meeting.

746 (b) Each notice under Subsection (7)(a) shall be accompanied by:

747 (i) the proposed agenda for the taxing entity committee meeting; and

748 (ii) if not previously provided and if the documents exist and are to be considered at  
749 the meeting:

750 (A) the project area plan or proposed project area plan;

751 (B) the project area budget or proposed project area budget;

752 (C) the analysis required under Subsection 17C-2-103(2), 17C-3-103(2), or

753 17C-5-105~~(2)~~(12);

754 (D) the blight study;

755 (E) the agency's resolution making a finding of blight under Subsection

756 17C-2-102(1)(a)(ii)(B) or Subsection 17C-5-402(1)(c)(ii); and

757 (F) other documents to be considered by the taxing entity committee at the meeting.

758 (c) (i) An agency may not schedule a taxing entity committee meeting on a day on  
759 which the Legislature is in session.

760 (ii) Notwithstanding Subsection (7)(c)(i), a taxing entity committee may, by unanimous  
761 consent, waive the scheduling restriction described in Subsection (7)(c)(i).

762 (8) (a) A taxing entity committee may not vote on a proposed project area budget or  
763 proposed amendment to a project area budget at the first meeting at which the proposed project  
764 area budget or amendment is considered unless all members of the taxing entity committee  
765 present at the meeting consent.

766 (b) A second taxing entity committee meeting to consider a proposed project area  
767 budget or a proposed amendment to a project area budget may not be held within 14 days after  
768 the first meeting unless all members of the taxing entity committee present at the first meeting  
769 consent.

770 ~~[(9) (a) Except as provided in Subsection (9)(b), each taxing entity committee shall~~  
771 ~~meet at least annually during a project area funds collection period under an urban renewal, an~~

772 economic development, or a community reinvestment project area budget to review the status  
773 of the project area.]

774 ~~[(b) A taxing entity committee is not required to meet in accordance with Subsection~~  
775 ~~(9)(a) if the agency prepares and distributes on or before November 1 of each year a report as~~  
776 ~~described in Section 17C-1-603.]~~

777 ~~[(10)] (9)~~ Each taxing entity committee shall be governed by Title 52, Chapter 4, Open  
778 and Public Meetings Act.

779 ~~[(11)] (10)~~ A taxing entity committee's records shall be:

- 780 (a) considered the records of the agency that created the taxing entity committee; and
- 781 (b) maintained by the agency in accordance with Section 17C-1-209.

782 ~~[(12)] (11)~~ Each time a school district representative or a representative of the State  
783 Board of Education votes as a member of a taxing entity committee to allow an agency to  
784 receive tax increment, to increase the amount of tax increment the agency receives, or to extend  
785 a project area funds collection period, that representative shall, within 45 days after the vote,  
786 provide to the representative's respective school board an explanation in writing of the  
787 representative's vote and the reasons for the vote.

788 ~~[(13)] (12)~~ (a) The auditor of each county in which an agency is located shall provide a  
789 written report to the taxing entity committee stating, with respect to property within each  
790 project area:

- 791 (i) the base taxable value, as adjusted by any adjustments under Section 17C-1-408;
- 792 and
- 793 (ii) the assessed value.

794 (b) With respect to the information required under Subsection ~~[(13)] (12)~~(a), the  
795 auditor shall provide:

- 796 (i) actual amounts for each year from the adoption of the project area plan to the time  
797 of the report; and
- 798 (ii) estimated amounts for each year beginning the year after the time of the report and  
799 ending the time that each project area funds collection period ends.

800 (c) The auditor of the county in which the agency is located shall provide a report  
801 under this Subsection ~~[(13)] (12)~~:

- 802 (i) at least annually; and

803 (ii) upon request of the taxing entity committee, before a taxing entity committee  
804 meeting at which the committee considers whether to allow the agency to receive tax  
805 increment, to increase the amount of tax increment that the agency receives, or to extend a  
806 project area funds collection period.

807 [~~(14)~~] (13) This section does not apply to:

808 (a) a community development project area plan; or

809 (b) a community reinvestment project area plan that is subject to an interlocal  
810 agreement.

811 [~~(15)~~] (14) (a) A taxing entity committee resolution approving a blight finding,  
812 approving a project area budget, or approving an amendment to a project area budget:

813 (i) is final; and

814 (ii) is not subject to repeal, amendment, or reconsideration unless the agency first  
815 consents by resolution to the proposed repeal, amendment, or reconsideration.

816 (b) The provisions of Subsection [~~(15)~~] (14)(a) apply regardless of when the resolution  
817 is adopted.

818 Section 9. Section **17C-1-403** is amended to read:

819 **17C-1-403. Tax increment under a pre-July 1, 1993, project area plan.**

820 (1) Notwithstanding any other provision of law, this section applies retroactively to tax  
821 increment under all pre-July 1, 1993, project area plans, regardless of when the applicable  
822 project area was created or the applicable project area plan was adopted.

823 (2) (a) Beginning with the first tax year after April 1, 1983, for which an agency  
824 accepts tax increment, an agency is authorized to receive:

825 (i) (A) for the first through the fifth tax years, 100% of tax increment;

826 (B) for the sixth through the tenth tax years, 80% of tax increment;

827 (C) for the eleventh through the fifteenth tax years, 75% of tax increment;

828 (D) for the sixteenth through the twentieth tax years, 70% of tax increment; and

829 (E) for the twenty-first through the twenty-fifth tax years, 60% of tax increment; or

830 (ii) for an agency that has caused a taxing entity committee to be created under

831 Subsection **17C-1-402**(1)(a), any percentage of tax increment up to 100% and for any length of  
832 time that the taxing entity committee approves.

833 (b) Notwithstanding any other provision of this section:

834 (i) an agency is authorized to receive 100% of tax increment from a project area for 32  
835 years after April 1, 1983, to pay principal and interest on agency indebtedness incurred before  
836 April 1, 1983, even though the size of the project area from which tax increment is paid to the  
837 agency exceeds 100 acres of privately owned property under a project area plan adopted on or  
838 before April 1, 1983; and

839 (ii) for up to 32 years after April 1, 1983, an agency debt incurred before April 1, 1983,  
840 may be refinanced and paid from 100% of tax increment if the principal amount of the debt is  
841 not increased in the refinancing.

842 (3) (a) For purposes of this Subsection (3)[;]:

843 (i) [~~additional~~] "Additional tax increment" means the difference between 100% of tax  
844 increment for a tax year and the amount of tax increment an agency is paid for that tax year  
845 under the percentages and time periods specified in Subsection (2)(a).

846 (ii) "Pledged" means a commitment by a board or a community legislative body to pay  
847 the costs of bond indebtedness, an interfund loan, a reimbursement, or other contractual  
848 obligation of the board or the community legislative body related to a convention center or  
849 sports complex described in Subsection (3)(b).

850 (b) Notwithstanding the tax increment percentages and time periods in Subsection  
851 (2)(a), an agency is authorized to receive additional tax increment for a period ending 32 years  
852 after the first tax year after April 1, 1983, for which the agency receives tax increment from the  
853 project area if:

854 (i) (A) the additional tax increment is used solely to pay all or part of the value of the  
855 land for and the cost of the installation and construction of a publicly or privately owned  
856 convention center or sports complex or any building, facility, structure, or other improvement  
857 related to the convention center or sports complex, including parking and infrastructure  
858 improvements;

859 (B) construction of the convention center or sports complex or related building,  
860 facility, structure, or other improvement is commenced on or before June 30, 2002;

861 (C) the additional tax increment is pledged to pay all or part of the value of the land for  
862 and the cost of the installation and construction of the convention center or sports complex or  
863 related building, facility, structure, or other improvement; and

864 (D) the board and the community legislative body have determined by resolution that

865 the convention center or sports complex is:

866 (I) within and a benefit to a project area;

867 (II) not within but still a benefit to a project area; or

868 (III) within a project area in which substantially all of the land is publicly owned and a  
869 benefit to the community; or

870 (ii) (A) the additional tax increment is used to pay some or all of the cost of the land  
871 for and installation and construction of a recreational facility, as defined in Section 59-12-702,  
872 or a cultural facility, including parking and infrastructure improvements related to the  
873 recreational or cultural facility, whether or not the facility is located within a project area;

874 (B) construction of the recreational or cultural facility is commenced on or before  
875 December 31, 2005; and

876 (C) the additional tax increment is pledged on or before July 1, 2005, to pay all or part  
877 of the cost of the land for and the installation and construction of the recreational or cultural  
878 facility, including parking and infrastructure improvements related to the recreational or  
879 cultural facility.

880 (c) Notwithstanding Subsection (3)(b)(ii), a school district may not, without the school  
881 district's consent, be paid less tax increment because of application of Subsection (3)(b)(ii) than  
882 it would have been paid without that subsection.

883 (4) Notwithstanding any other provision of this section, an agency may use tax  
884 increment received under Subsection (2) for any of the uses indicated in Subsection (3).

885 Section 10. Section 17C-1-603 is amended to read:

886 **17C-1-603. Annual report.**

887 (1) Beginning in 2016, on or before November 1 of each year, an agency shall:

888 (a) prepare an annual report as described in Subsection (2); and

889 (b) submit the annual report electronically to the county auditor, the State Tax  
890 Commission, the State Board of Education, and each taxing entity from which the agency  
891 receives project area funds.

892 (2) The annual report shall, for each active project area whose project area funds  
893 collection period has not expired, contain the following information:

894 (a) an assessment of the change in marginal value, including:

895 (i) the base taxable value;

- 896 (ii) the prior year's assessed value;
- 897 (iii) the estimated current assessed value; and
- 898 (iv) a narrative description of the relative growth in assessed value;
- 899 (b) the amount of project area funds the agency received, including:
- 900 (i) a comparison of the actual project area funds received for the previous year to the
- 901 amount of project area funds forecasted when the project area was created, if available;
- 902 (ii) (A) the agency's historical receipts of project area funds, including the tax year for
- 903 which the agency first received project area funds from the project area, if available; or
- 904 (B) if the agency has not yet received project area funds from the project area, the year
- 905 in which the agency expects each project area funds collection period to begin;
- 906 (iii) a list of each taxing entity that levies or imposes a tax within the project area and a
- 907 description of the benefits that each taxing entity receives from the project area; and
- 908 (iv) the amount paid to other taxing entities under Section 17C-1-410, if applicable;
- 909 (c) a description of current and anticipated project area development, including:
- 910 (i) a narrative of any significant project area development, including infrastructure
- 911 development, site development, participation agreements, or vertical construction; and
- 912 (ii) other details of development within the project area, including total developed
- 913 acreage and total undeveloped acreage;
- 914 (d) the project area budget, if applicable, or other project area funds analysis,
- 915 including:
- 916 (i) each project area funds collection period;
- 917 (ii) the number of years remaining in each project area funds collection period;
- 918 (iii) the total amount of project area funds the agency is authorized to receive from the
- 919 project area cumulatively and from each taxing entity; and
- 920 (iv) the remaining amount of project area funds the agency is authorized to receive
- 921 from the project area cumulatively and from each taxing entity;
- 922 (e) the estimated amount of project area funds that the agency is authorized to receive
- 923 from the project area for the current calendar year;
- 924 (f) the estimated amount of project area funds to be paid to the agency for the next
- 925 calendar year;
- 926 (g) a map of the project area; and

927 (h) any other relevant information the agency elects to provide.

928 (3) A report prepared in accordance with this section:

929 (a) is for informational purposes only; and

930 (b) does not alter the amount of project area funds that an agency is authorized to

931 receive from a project area.

932 (4) The provisions of this section apply regardless of when the agency or project area is

933 created.

934 Section 11. Section **17C-1-806** is amended to read:

935 **17C-1-806. Requirements for notice provided by agency.**

936 (1) The notice required by Section **17C-1-805** shall be given by:

937 (a) (i) publishing one notice, excluding the map referred to in Subsection (3)(b), in a

938 newspaper of general circulation within the county in which the project area or proposed

939 project area is located, at least 14 days before the hearing;

940 (ii) if there is no newspaper of general circulation, posting notice at least 14 days

941 before the day of the hearing in at least three conspicuous places within the county in which the

942 project area or proposed project area is located; or

943 (iii) posting notice, excluding the map described in Subsection (3)(b), at least 14 days

944 before the day on which the hearing is held on:

945 (A) the Utah Public Notice Website described in Section **63F-1-701**; and

946 (B) the public website of a community located within the boundaries of the project

947 area; and

948 (b) at least 30 days before the hearing, mailing notice to:

949 (i) each record owner of property located within the project area or proposed project

950 area;

951 (ii) the State Tax Commission;

952 (iii) the assessor and auditor of the county in which the project area or proposed project

953 area is located; and

954 [~~(iv) (A) each member of the taxing entity committee, if applicable; or]~~

955 [~~(B) if a taxing entity committee has not been formed, the State Board of Education~~

956 ~~and the legislative body or governing board of each taxing entity.]~~

957 (iv) (A) if a project area is subject to a taxing entity committee, each member of the

958 taxing entity committee and the State Board of Education; or

959 (B) if a project area is not subject to a taxing entity committee, the legislative body or  
960 governing board of each taxing entity within the boundaries of the project area or proposed  
961 project area.

962 (2) The mailing of the notice to record property owners required under Subsection  
963 (1)(b)(i) shall be conclusively considered to have been properly completed if:

964 (a) the agency mails the notice to the property owners as shown in the records,  
965 including an electronic database, of the county recorder's office and at the addresses shown in  
966 those records; and

967 (b) the county recorder's office records used by the agency in identifying owners to  
968 whom the notice is mailed and their addresses were obtained or accessed from the county  
969 recorder's office no earlier than 30 days before the mailing.

970 (3) The agency shall include in each notice required under Section 17C-1-805:

971 (a) (i) a boundary description of the project area or proposed project area; or

972 (ii) (A) a mailing address or telephone number where a person may request that a copy  
973 of the boundary description be sent at no cost to the person by mail, email, or facsimile  
974 transmission; and

975 (B) if the agency or community has an Internet website, an Internet address where a  
976 person may gain access to an electronic, printable copy of the boundary description and other  
977 related information;

978 (b) a map of the boundaries of the project area or proposed project area;

979 (c) an explanation of the purpose of the hearing; and

980 (d) a statement of the date, time, and location of the hearing.

981 (4) The agency shall include in each notice under Subsection (1)(b):

982 (a) a statement that property tax [~~revenues~~] revenue resulting from an increase in  
983 valuation of property within the project area or proposed project area will be paid to the agency  
984 for project area development rather than to the taxing entity to which the tax [~~revenues~~]  
985 revenue would otherwise have been paid if:

986 (i) (A) the taxing entity committee consents to the project area budget; [~~and~~] or

987 (B) one or more taxing entities agree to share property tax revenue under an interlocal  
988 agreement; and



989 (ii) the project area plan provides for the agency to receive tax increment; and  
990 (b) an invitation to the recipient of the notice to submit to the agency comments  
991 concerning the subject matter of the hearing before the date of the hearing.

992 (5) An agency may include in a notice under Subsection (1) any other information the  
993 agency considers necessary or advisable, including the public purpose achieved by the project  
994 area development and any future tax benefits expected to result from the project area  
995 development.

996 Section 12. Section 17C-1-902 is amended to read:

997 **17C-1-902. Use of eminent domain -- Conditions.**

998 (1) Except as provided in Subsection (2), an agency may not use eminent domain to  
999 acquire property.

1000 (2) Subject to the provisions of this part, an agency may, in accordance with Title 78B,  
1001 Chapter 6, Part 5, Eminent Domain, use eminent domain to acquire an interest in property:

1002 (a) within an urban renewal project area if:

1003 (i) the board makes a finding of blight under Chapter 2, Part 3, Blight Determination in  
1004 Urban Renewal Project Areas; and

1005 (ii) the urban renewal project area plan provides for the use of eminent domain;

1006 (b) that is owned by an agency board member or officer and located within a project  
1007 area, if the board member or officer consents;

1008 (c) within a community reinvestment project area if:

1009 (i) the board makes a finding of blight under Section 17C-5-405;

1010 (ii) the community reinvestment project area plan provides for the use of eminent  
1011 domain; and

1012 (iii) the agency creates a taxing entity committee in accordance with Section  
1013 17C-1-402;

1014 (d) that:

1015 (i) is owned by a participant or a property owner that is entitled to receive tax  
1016 increment or other assistance from the agency;

1017 (ii) is within a project area, regardless of when the project area is created, for which the  
1018 agency made a finding of blight under Section 17C-2-102 or 17C-5-405; and

1019 (iii) (A) the participant or property owner described in Subsection (2)(d)(i) fails to

1020 develop or improve in accordance with the participation agreement or the project area plan; or  
1021 (B) for a period of 36 months does not generate the amount of tax increment that the  
1022 agency projected to receive under the project area budget; or

1023 (e) if a property owner requests in writing that the agency exercise eminent domain to  
1024 acquire the property owner's property within a project area.

1025 (3) An agency shall, in accordance with the provisions of this part, commence the  
1026 acquisition of property described in Subsections (2)(a) through (c) by adopting a resolution  
1027 authorizing eminent domain within five years after the day on which the project area plan is  
1028 effective.

1029 Section 13. Section **17C-2-110** is amended to read:

1030 **17C-2-110. Amending an urban renewal project area plan.**

1031 (1) An urban renewal project area plan may be amended as provided in this section.

1032 (2) If an agency proposes to amend an urban renewal project area plan to enlarge the  
1033 project area:

1034 (a) subject to Subsection (2)(e), the requirements under this part that apply to adopting  
1035 a project area plan apply equally to the proposed amendment as if it were a proposed project  
1036 area plan;

1037 (b) for a pre-July 1, 1993 project area plan, the base year for the new area added to the  
1038 project area shall be determined under Subsection **17C-1-102(9)(a)(i)** using the effective date  
1039 of the amended project area plan;

1040 (c) for a post-June 30, 1993 project area plan:

1041 (i) the base year for the new area added to the project area shall be determined under  
1042 Subsection **17C-1-102(9)(a)(ii)** using the date of the taxing entity committee's consent  
1043 referred to in Subsection (2)(c)(ii); and

1044 (ii) the agency shall obtain the consent of the taxing entity committee before the agency  
1045 may collect tax increment from the area added to the project area by the amendment;

1046 (d) the agency shall make a finding regarding the existence of blight in the area  
1047 proposed to be added to the project area by following the procedure set forth in [~~Subsections~~  
1048 ~~17C-2-102(1)(a)(i) and (ii)~~] Chapter 2, Part 3, Blight Determination in Urban Renewal Project  
1049 Areas; and

1050 (e) the agency need not make a finding regarding the existence of blight in the project

1051 area as described in the original project area plan, if the agency made a finding of the existence  
1052 of blight regarding that project area in connection with adoption of the original project area  
1053 plan.

1054 (3) If a proposed amendment does not propose to enlarge an urban renewal project  
1055 area, a board may adopt a resolution approving an amendment to a project area plan after:

1056 (a) the agency gives notice, as provided in Section 17C-1-806, of the proposed  
1057 amendment and of the public hearing required by Subsection (3)(b);

1058 (b) the board holds a public hearing on the proposed amendment that meets the  
1059 requirements of a plan hearing;

1060 (c) the agency obtains the taxing entity committee's consent to the amendment, if the  
1061 amendment proposes:

1062 (i) to enlarge the area within the project area from which tax increment is collected;

1063 (ii) to permit the agency to receive a greater percentage of tax increment or to extend  
1064 the project area funds collection period, or both, than allowed under the adopted project area  
1065 plan; or

1066 (iii) for an amendment to a project area plan that was adopted before April 1, 1983, to  
1067 expand the area from which tax increment is collected to exceed 100 acres of private property;  
1068 and

1069 (d) the agency obtains the consent of the legislative body or governing board of each  
1070 taxing entity affected, if the amendment proposes to permit the agency to receive, from less  
1071 than all taxing entities, a greater percentage of tax increment or to extend the project area funds  
1072 collection period, or both, than allowed under the adopted project area plan.

1073 (4) (a) An urban renewal project area plan may be amended without complying with  
1074 the notice and public hearing requirements of Subsections (2)(a) and (3)(a) and (b) and without  
1075 obtaining taxing entity committee approval under Subsection (3)(c) if the amendment:

1076 (i) makes a minor adjustment in the boundary description of a project area boundary  
1077 requested by a county assessor or county auditor to avoid inconsistent property boundary lines;  
1078 or

1079 (ii) subject to Subsection (4)(b), removes [~~a parcel~~] one or more parcels from a project  
1080 area because the agency determines that [~~the~~] each parcel removed is:

1081 (A) tax exempt;

1082 (B) no longer blighted; or

1083 (C) no longer necessary or desirable to the project area.

1084 (b) An amendment removing [~~a parcel~~] one or more parcels from a project area under  
1085 Subsection (4)(a)(ii) may be made without the consent of the record property owner of [~~the~~]  
1086 each parcel being removed.

1087 (5) (a) An amendment approved by board resolution under this section may not take  
1088 effect until adopted by ordinance of the legislative body of the community in which the project  
1089 area that is the subject of the project area plan being amended is located.

1090 (b) Upon a community legislative body passing an ordinance adopting an amendment  
1091 to a project area plan, the agency whose project area plan was amended shall comply with the  
1092 requirements of Sections 17C-2-108 and 17C-2-109 to the same extent as if the amendment  
1093 were a project area plan.

1094 (6) (a) Within 30 days after the day on which an amendment to a project area plan  
1095 becomes effective, a person may contest the amendment to the project area plan or the  
1096 procedure used to adopt the amendment to the project area plan if the amendment or procedure  
1097 fails to comply with a provision of this title.

1098 (b) After the 30-day period described in Subsection (6)(a) expires, a person may not  
1099 contest the amendment to the project area plan or procedure used to adopt the amendment to  
1100 the project area plan for any cause.

1101 Section 14. Section 17C-3-109 is amended to read:

1102 **17C-3-109. Amending an economic development project area plan.**

1103 (1) An economic development project area plan may be amended as provided in this  
1104 section.

1105 (2) If an agency proposes to amend an economic development project area plan to  
1106 enlarge the project area:

1107 (a) the requirements under this part that apply to adopting a project area plan apply  
1108 equally to the proposed amendment as if it were a proposed project area plan;

1109 (b) the base year for the new area added to the project area shall be determined under  
1110 Subsection 17C-1-102(9)[~~(a)(ii)~~] using the date of the taxing entity committee's consent  
1111 referred to in Subsection (2)(c); and

1112 (c) the agency shall obtain the consent of the taxing entity committee before the agency

1113 may collect tax increment from the area added to the project area by the amendment.

1114 (3) If a proposed amendment does not propose to enlarge an economic development  
1115 project area, a board may adopt a resolution approving an amendment to an economic  
1116 development project area plan after:

1117 (a) the agency gives notice, as provided in Chapter 1, Part 8, Hearing and Notice  
1118 Requirements, of the proposed amendment and of the public hearing required by Subsection  
1119 (3)(b);

1120 (b) the board holds a public hearing on the proposed amendment that meets the  
1121 requirements of a plan hearing;

1122 (c) the agency obtains the taxing entity committee's consent to the amendment, if the  
1123 amendment proposes:

1124 (i) to enlarge the area within the project area from which tax increment is received; or

1125 (ii) to permit the agency to receive a greater percentage of tax increment or to extend  
1126 the project area funds collection period under the economic development project area plan; and

1127 (d) the agency obtains the consent of the legislative body or governing board of each  
1128 taxing entity affected, if the amendment proposes to permit the agency to receive, from less  
1129 than all taxing entities, a greater percentage of tax increment or to extend the project area funds  
1130 collection period, or both, than allowed under the economic development project area plan.

1131 (4) (a) An economic development project area plan may be amended without  
1132 complying with the notice and public hearing requirements of Subsections (2)(a) and (3)(a) and  
1133 (b) and without obtaining taxing entity committee approval under Subsection (3)(c) if the  
1134 amendment:

1135 (i) makes a minor adjustment in the boundary description of a project area boundary  
1136 requested by a county assessor or county auditor to avoid inconsistent property boundary lines;  
1137 or

1138 (ii) subject to Subsection (4)(b), removes [~~a parcel~~] one or more parcels from a project  
1139 area because the agency determines that [~~the~~] each parcel removed is:

1140 (A) tax exempt; or

1141 (B) no longer necessary or desirable to the project area.

1142 (b) An amendment removing [~~a parcel~~] one or more parcels from a project area under  
1143 Subsection (4)(a) may be made without the consent of the record property owner of [~~the~~] each

1144 parcel being removed.

1145 (5) (a) An amendment approved by board resolution under this section may not take  
1146 effect until adopted by ordinance of the legislative body of the community in which the project  
1147 area that is the subject of the project area plan being amended is located.

1148 (b) Upon a community legislative body passing an ordinance adopting an amendment  
1149 to a project area plan, the agency whose project area plan was amended shall comply with the  
1150 requirements of Sections 17C-3-107 and 17C-3-108 to the same extent as if the amendment  
1151 were a project area plan.

1152 (6) (a) Within 30 days after the day on which an amendment to a project area plan  
1153 becomes effective, a person may contest the amendment to the project area plan or the  
1154 procedure used to adopt the amendment to the project area plan if the amendment or procedure  
1155 fails to comply with a provision of this title.

1156 (b) After the 30-day period described in Subsection (6)(a) expires, a person may not  
1157 contest the amendment to the project area plan or procedure used to adopt the amendment to  
1158 the project area plan for any cause.

1159 Section 15. Section 17C-4-108 is amended to read:

1160 **17C-4-108. Amending a community development project area plan.**

1161 (1) Except as provided in Subsection (2) and Section 17C-4-109, the requirements  
1162 under this part that apply to adopting a community development project area plan apply equally  
1163 to a proposed amendment of a community development project area plan as though the  
1164 amendment were a proposed project area plan.

1165 (2) (a) Notwithstanding Subsection (1), a community development project area plan  
1166 may be amended without complying with the requirements of Chapter 1, Part 8, Hearing and  
1167 Notice Requirements, if the proposed amendment:

1168 (i) makes a minor adjustment in the boundary description of a project area boundary  
1169 requested by a county assessor or county auditor to avoid inconsistent property boundary lines;  
1170 or

1171 (ii) subject to Subsection (2)(b), removes ~~a parcel~~ one or more parcels from a project  
1172 area because the agency determines that ~~the~~ each parcel removed is:

1173 (A) tax exempt; or

1174 (B) no longer necessary or desirable to the project area.

1175 (b) An amendment removing [~~a parcel~~] one or more parcels from a community  
1176 development project area under Subsection (2)(a)(ii) may be made without the consent of the  
1177 record property owner of [~~the~~] each parcel being removed.

1178 (3) (a) An amendment approved by board resolution under this section may not take  
1179 effect until adopted by ordinance of the legislative body of the community in which the project  
1180 area that is the subject of the project area plan being amended is located.

1181 (b) Upon a community legislative body passing an ordinance adopting an amendment  
1182 to a community development project area plan, the agency whose project area plan was  
1183 amended shall comply with the requirements of Sections 17C-4-106 and 17C-4-107 to the  
1184 same extent as if the amendment were a project area plan.

1185 (4) (a) Within 30 days after the day on which an amendment to a project area plan  
1186 becomes effective, a person may contest the amendment to the project area plan or the  
1187 procedure used to adopt the amendment to the project area plan if the amendment or procedure  
1188 fails to comply with a provision of this title.

1189 (b) After the 30-day period described in Subsection (4)(a) expires, a person may not  
1190 contest the amendment to the project area plan or procedure used to adopt the amendment to  
1191 the project area plan for any cause.

1192 Section 16. Section 17C-5-104 is amended to read:

1193 **17C-5-104. Process for adopting a community reinvestment project area plan --**  
1194 **Prerequisites -- Restrictions.**

1195 (1) An agency may not propose a community reinvestment project area plan unless the  
1196 community in which the proposed community reinvestment project area plan is located:

1197 (a) has a planning commission; and

1198 (b) has adopted a general plan under:

1199 (i) if the community is a municipality, Title 10, Chapter 9a, Part 4, General Plan; or

1200 (ii) if the community is a county, Title 17, Chapter 27a, Part 4, General Plan.

1201 (2) (a) Before an agency may adopt a proposed community reinvestment project area  
1202 plan, the agency shall make a blight determination in accordance with Section 17C-5-402 if the  
1203 agency anticipates an activity described in Subsection 17C-5-402(1) for which a blight  
1204 determination is required.

1205 (b) If applicable, an agency may not approve a community reinvestment project area

1206 plan more than one year after the adoption of a resolution making a finding of blight under  
1207 Section [17C-5-402](#).

1208 (3) To adopt a community reinvestment project area plan, an agency shall:

1209 (a) prepare a proposed community reinvestment project area plan in accordance with  
1210 Section [17C-5-105](#);

1211 (b) make the proposed community reinvestment project area plan available to the  
1212 public at the agency's office during normal business hours for at least 30 days before the plan  
1213 hearing described in Subsection (3)(e);

1214 (c) before holding the plan hearing described in Subsection (3)(e), provide an  
1215 opportunity for the State Board of Education and each taxing entity that levies or imposes a tax  
1216 within the proposed community reinvestment project area to consult with the agency regarding  
1217 the proposed community reinvestment project area plan;

1218 (d) provide notice of the plan hearing in accordance with Chapter 1, Part 8, Hearing  
1219 and Notice Requirements;

1220 (e) hold a plan hearing on the proposed community reinvestment project area plan and,  
1221 at the plan hearing:

1222 (i) allow public comment on:

1223 (A) the proposed community reinvestment project area plan; and

1224 (B) whether the agency should revise, approve, or reject the proposed community  
1225 reinvestment project area plan; and

1226 (ii) receive all written and oral objections to the proposed community reinvestment  
1227 project area plan; and

1228 (f) following the plan hearing described in Subsection (3)(e), or at a subsequent agency  
1229 meeting:

1230 (i) consider:

1231 (A) the oral and written objections to the proposed community reinvestment project  
1232 area plan and evidence and testimony for and against adoption of the proposed community  
1233 reinvestment project area plan; and

1234 (B) whether to revise, approve, or reject the proposed community reinvestment project  
1235 area plan;

1236 (ii) adopt a resolution in accordance with Section [17C-5-108](#) that approves the



1237 proposed community reinvestment project area plan, with or without revisions, as the  
1238 community reinvestment project area plan; and

1239 (iii) submit the community reinvestment project area plan to the community legislative  
1240 body for adoption.

1241 (4) (a) Except as provided in Subsection (4)(b), an agency may not modify a proposed  
1242 community reinvestment project area plan to add [~~a parcel~~] one or more parcels to the proposed  
1243 community reinvestment project area unless the agency holds a plan hearing to consider the  
1244 addition and gives notice of the plan hearing in accordance with Chapter 1, Part 8, Hearing and  
1245 Notice Requirements.

1246 (b) The notice and hearing requirements described in Subsection (4)(a) do not apply to  
1247 a proposed community reinvestment project area plan being modified to add [~~a parcel~~] one or  
1248 more parcels to the proposed community reinvestment project area if:

1249 (i) [~~the~~] each parcel is contiguous to one or more parcels already included in the  
1250 proposed community reinvestment project area under the proposed community reinvestment  
1251 project area plan;

1252 (ii) the record owner of [~~the~~] each parcel consents to adding the parcel to the proposed  
1253 community reinvestment project area; and

1254 (iii) [~~the~~] each parcel is located within the survey area.

1255 Section 17. Section **17C-5-105** is amended to read:

1256 **17C-5-105. Community reinvestment project area plan requirements.**

1257 [(H)] Each community reinvestment project area plan and proposed community  
1258 reinvestment project area plan shall:

1259 [(a)] (1) subject to Section **17C-1-414**, if applicable, include a boundary description  
1260 and a map of the community reinvestment project area;

1261 [(b)] (2) contain a general statement of the existing land uses, layout of principal  
1262 streets, population densities, and building intensities of the community reinvestment project  
1263 area and how each will be affected by [~~the~~] project area development;

1264 [(c)] (3) state the standards that will guide [~~the~~] project area development;

1265 [(d)] (4) show how [~~the~~] project area development will further purposes of this title;

1266 [(e)] (5) be consistent with the general plan of the community in which the community  
1267 reinvestment project area is located and show that [~~the~~] project area development will conform

1268 to the community's general plan;

1269        ~~[(f)]~~ (6) if applicable, describe how project area development will eliminate or reduce

1270 blight in the community reinvestment project area;

1271        ~~[(g)]~~ (7) describe any specific project area development that is the object of the

1272 community reinvestment project area plan;

1273        ~~[(h)]~~ (8) if applicable, explain how the agency plans to select a participant;

1274        ~~[(i)]~~ (9) state each reason the agency selected the community reinvestment project area;

1275        ~~[(j)]~~ (10) describe the physical, social, and economic conditions that exist in the

1276 community reinvestment project area;

1277        ~~[(k)]~~ (11) describe each type of financial assistance that the agency anticipates offering

1278 a participant;

1279        ~~[(l) report the results of the public benefit analysis described in Subsection (2);]~~

1280        (12) include an analysis or description of the anticipated public benefit resulting from

1281 project area development, including benefits to the community's economic activity and tax

1282 base;

1283        ~~[(m)]~~ (13) if applicable, state that the agency shall comply with Section 9-8-404 as

1284 required under Section 17C-5-106;

1285        ~~[(n)]~~ (14) state whether the community reinvestment project area plan or proposed

1286 community reinvestment project area plan is subject to a taxing entity committee or an

1287 interlocal agreement; and

1288        ~~[(o)]~~ (15) include other information that the agency determines to be necessary or

1289 advisable.

1290        ~~[(2) (a) An agency shall conduct an analysis in accordance with Subsection (2)(b) to~~

1291 ~~determine whether the proposed community reinvestment project area plan will provide a~~

1292 ~~public benefit.]~~

1293        ~~[(b) The analysis described in Subsection (2)(a) shall consider:]~~

1294        ~~[(i) the benefit of any financial assistance or other public subsidy proposed to be~~

1295 ~~provided by the agency, including:]~~

1296        ~~[(A) an evaluation of the reasonableness of the costs of the proposed project area~~

1297 ~~development;]~~

1298        ~~[(B) efforts that have been, or will be made, to maximize private investment;]~~

1299 ~~[(C) the rationale for use of project area funds, including an analysis of whether the~~  
1300 ~~proposed project area development might reasonably be expected to occur in the foreseeable~~  
1301 ~~future solely through private investment; and]~~

1302 ~~[(D) an estimate of the total amount of project area funds that the agency intends to~~  
1303 ~~spend on project area development and the length of time over which the project area funds~~  
1304 ~~will be spent; and]~~

1305 ~~[(ii) the anticipated public benefit derived from the proposed project area development,~~  
1306 ~~including;]~~

1307 ~~[(A) the beneficial influences on the community's tax base;]~~

1308 ~~[(B) the associated business and economic activity the proposed project area~~  
1309 ~~development will likely stimulate; and]~~

1310 ~~[(C) whether adoption of the proposed community reinvestment project area plan is~~  
1311 ~~necessary and appropriate to undertake the proposed project area development.]~~

1312 Section 18. Section **17C-5-108** is amended to read:

1313 **17C-5-108. Board resolution approving a community reinvestment project area**  
1314 **plan -- Requirements.**

1315 A board resolution approving a proposed community reinvestment area plan as the  
1316 community reinvestment project area plan under Section **17C-5-104** shall contain:

1317 (1) a boundary description of the community reinvestment project area that is the  
1318 subject of the community reinvestment project area plan;

1319 (2) the agency's purposes and intent with respect to the community reinvestment  
1320 project area;

1321 (3) the proposed community reinvestment project area plan incorporated by reference;

1322 (4) the board findings and determinations that the proposed community reinvestment  
1323 project area plan:

1324 (a) serves a public purpose;

1325 (b) produces a public benefit as demonstrated by the analysis described in Subsection  
1326 **17C-5-105**~~(2)~~(12);

1327 (c) is economically sound and feasible;

1328 (d) conforms to the community's general plan; and

1329 (e) promotes the public peace, health, safety, and welfare of the community in which

1330 the proposed community reinvestment project area is located; and

1331 (5) if the board made a finding of blight under Section 17C-5-402, a statement that the  
1332 board made a finding of blight within the proposed community reinvestment project area and  
1333 the date on which the board made the finding of blight.

1334 Section 19. Section 17C-5-112 is amended to read:

1335 **17C-5-112. Amending a community reinvestment project area plan.**

1336 (1) An agency may amend a community reinvestment project area plan in accordance  
1337 with this section.

1338 (2) (a) If an amendment proposes to enlarge a community reinvestment project area's  
1339 geographic area, the agency shall:

1340 (i) comply with this part as though the agency were creating a community reinvestment  
1341 project area;

1342 (ii) if the agency anticipates receiving project area funds from the area proposed to be  
1343 added to the community reinvestment project area, before the agency may collect project area  
1344 funds:

1345 (A) for a community reinvestment project area plan that is subject to a taxing entity  
1346 committee, obtain approval to receive tax increment from the taxing entity committee; or

1347 (B) for a community reinvestment project area plan that is subject to an interlocal  
1348 agreement, obtain the approval of the taxing entity that is a party to the interlocal agreement;  
1349 and

1350 (iii) if the agency anticipates activity within the area proposed to be added to the  
1351 community reinvestment project area that requires a finding of blight under Subsection  
1352 17C-5-402(1), follow the procedures described in Section 17C-5-402.

1353 (b) The base year for the area proposed to be added to the community reinvestment  
1354 project area shall be determined using the date of:

1355 (i) the taxing entity committee's consent as described in Subsection (2)(a)(ii)(A); or

1356 (ii) the taxing entity's consent as described in Subsection (2)(a)(ii)(B).

1357 (3) If an amendment does not propose to enlarge a community reinvestment project  
1358 area's geographic area, the board may adopt a resolution approving the amendment after the  
1359 agency:

1360 (a) if the amendment does not propose to allow the agency to receive a greater amount

1361 of project area funds or to extend a project area funds collection period:

1362 (i) gives notice in accordance with Section 17C-1-806; and

1363 (ii) holds a public hearing on the proposed amendment that meets the requirements  
1364 described in Subsection 17C-5-104~~(2)~~(3); or

1365 (b) if the amendment proposes to also allow the agency to receive a greater amount of  
1366 project area funds or to extend a project area funds collection period:

1367 (i) complies with Subsection (3)(a)(i) and (ii); and

1368 (ii) (A) for a community reinvestment project area plan that is subject to a taxing entity  
1369 committee, obtains approval from the taxing entity committee; or

1370 (B) for a community reinvestment project area plan that is subject to an interlocal  
1371 agreement, obtains approval to receive project area funds from the taxing entity that is a party  
1372 to the interlocal agreement.

1373 (4) An agency may amend a community reinvestment project area plan without  
1374 obtaining the consent of a taxing entity or a taxing entity committee and without providing  
1375 notice or holding a public hearing if the amendment:

1376 (a) makes a minor adjustment in the community reinvestment project area boundary  
1377 that is requested by a county assessor or county auditor to avoid inconsistent property boundary  
1378 lines; or

1379 (b) removes ~~[a parcel]~~ one or more parcels from a community reinvestment project area  
1380 because the agency determines that ~~[the]~~ each parcel removed is:

1381 (i) tax exempt;

1382 (ii) no longer blighted; or

1383 (iii) no longer necessary or desirable to the project area.

1384 (5) (a) An amendment approved by board resolution under this section may not take  
1385 effect until the community legislative body adopts an ordinance approving the amendment.

1386 (b) Upon the community legislative body adopting an ordinance approving an  
1387 amendment under Subsection (5)(a), the agency shall comply with the requirements described  
1388 in Sections 17C-5-110 and 17C-5-111 as if the amendment were a community reinvestment  
1389 project area plan.

1390 (6) (a) Within 30 days after the day on which an amendment to a project area plan  
1391 becomes effective, a person may contest the amendment to the project area plan or the

1392 procedure used to adopt the amendment to the project area plan if the amendment or procedure  
1393 fails to comply with a provision of this title.

1394 (b) After the 30-day period described in Subsection (6)(a) expires, a person may not  
1395 contest the amendment to the project area plan or procedure used to adopt the amendment to  
1396 the project area plan for any cause.

1397 Section 20. Section **59-2-924.2** is amended to read:

1398 **59-2-924.2. Adjustments to the calculation of a taxing entity's certified tax rate.**

1399 (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated  
1400 in accordance with Section [59-2-924](#).

1401 (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from  
1402 uniform fees on tangible personal property under Section [59-2-404](#), [59-2-405](#), [59-2-405.1](#),  
1403 [59-2-405.2](#), or [59-2-405.3](#) as a result of any county imposing a sales and use tax under Chapter  
1404 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its certified tax  
1405 rate to offset the increased revenues.

1406 (3) (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under  
1407 Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:

1408 (i) decreased on a one-time basis by the amount of the estimated sales and use tax  
1409 revenue to be distributed to the county under Subsection [59-12-1102\(3\)](#); and

1410 (ii) increased by the amount necessary to offset the county's reduction in revenue from  
1411 uniform fees on tangible personal property under Section [59-2-404](#), [59-2-405](#), [59-2-405.1](#),  
1412 [59-2-405.2](#), or [59-2-405.3](#) as a result of the decrease in the certified tax rate under Subsection  
1413 (3)(a)(i).

1414 (b) The commission shall determine estimates of sales and use tax distributions for  
1415 purposes of Subsection (3)(a).

1416 (4) Beginning January 1, 1998, if a municipality has imposed an additional resort  
1417 communities sales and use tax under Section [59-12-402](#), the municipality's certified tax rate  
1418 shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of  
1419 estimated revenue from the additional resort communities sales and use tax imposed under  
1420 Section [59-12-402](#).

1421 (5) (a) This Subsection (5) applies to each county that:

1422 (i) establishes a countywide special service district under Title 17D, Chapter 1, Special

1423 Service District Act, to provide jail service, as provided in Subsection 17D-1-201(10); and

1424 (ii) levies a property tax on behalf of the special service district under Section  
1425 17D-1-105.

1426 (b) (i) The certified tax rate of each county to which this Subsection (5) applies shall be  
1427 decreased by the amount necessary to reduce county revenues by the same amount of revenues  
1428 that will be generated by the property tax imposed on behalf of the special service district.

1429 (ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the  
1430 levy on behalf of the special service district under Section 17D-1-105.

1431 (6) (a) As used in this Subsection (6):

1432 (i) "Annexing county" means a county whose unincorporated area is included within a  
1433 public safety district by annexation.

1434 (ii) "Annexing municipality" means a municipality whose area is included within a  
1435 public safety district by annexation.

1436 (iii) "Equalized public safety protection tax rate" means the tax rate that results from:

1437 (A) calculating, for each participating county and each participating municipality, the  
1438 property tax revenue necessary:

1439 (I) in the case of a fire district, to cover all of the costs associated with providing fire  
1440 protection, paramedic, and emergency services:

1441 (Aa) for a participating county, in the unincorporated area of the county; and

1442 (Bb) for a participating municipality, in the municipality; or

1443 (II) in the case of a police district, to cover all the costs:

1444 (Aa) associated with providing law enforcement service:

1445 (Ii) for a participating county, in the unincorporated area of the county; and

1446 (IIii) for a participating municipality, in the municipality; and

1447 (Bb) that the police district board designates as the costs to be funded by a property  
1448 tax; and

1449 (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all  
1450 participating counties and all participating municipalities and then dividing that sum by the  
1451 aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:

1452 (I) for participating counties, in the unincorporated area of all participating counties;

1453 and

- 1454 (II) for participating municipalities, in all the participating municipalities.
- 1455 (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service
- 1456 Area Act:
- 1457 (A) created to provide fire protection, paramedic, and emergency services; and
- 1458 (B) in the creation of which an election was not required under Subsection
- 1459 [17B-1-214\(3\)\(~~e~~\)\(d\)](#).
- 1460 (v) "Participating county" means a county whose unincorporated area is included
- 1461 within a public safety district at the time of the creation of the public safety district.
- 1462 (vi) "Participating municipality" means a municipality whose area is included within a
- 1463 public safety district at the time of the creation of the public safety district.
- 1464 (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service
- 1465 Area Act, within a county of the first class:
- 1466 (A) created to provide law enforcement service; and
- 1467 (B) in the creation of which an election was not required under Subsection
- 1468 [17B-1-214\(3\)\(~~e~~\)\(d\)](#).
- 1469 (viii) "Public safety district" means a fire district or a police district.
- 1470 (ix) "Public safety service" means:
- 1471 (A) in the case of a public safety district that is a fire district, fire protection,
- 1472 paramedic, and emergency services; and
- 1473 (B) in the case of a public safety district that is a police district, law enforcement
- 1474 service.
- 1475 (b) In the first year following creation of a public safety district, the certified tax rate of
- 1476 each participating county and each participating municipality shall be decreased by the amount
- 1477 of the equalized public safety tax rate.
- 1478 (c) In the first budget year following annexation to a public safety district, the certified
- 1479 tax rate of each annexing county and each annexing municipality shall be decreased by an
- 1480 amount equal to the amount of revenue budgeted by the annexing county or annexing
- 1481 municipality:
- 1482 (i) for public safety service; and
- 1483 (ii) in:
- 1484 (A) for a taxing entity operating under a January 1 through December 31 fiscal year,



1485 the prior calendar year; or

1486 (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior  
1487 fiscal year.

1488 (d) Each tax levied under this section by a public safety district shall be considered to  
1489 be levied by:

1490 (i) each participating county and each annexing county for purposes of the county's tax  
1491 limitation under Section 59-2-908; and

1492 (ii) each participating municipality and each annexing municipality for purposes of the  
1493 municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a  
1494 city.

1495 (e) The calculation of a public safety district's certified tax rate for the year of  
1496 annexation shall be adjusted to include an amount of revenue equal to one half of the amount  
1497 of revenue budgeted by the annexing entity for public safety service in the annexing entity's  
1498 prior fiscal year if:

1499 (i) the public safety district operates on a January 1 through December 31 fiscal year;

1500 (ii) the public safety district approves an annexation of an entity operating on a July 1  
1501 through June 30 fiscal year; and

1502 (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.

1503 (7) (a) The base taxable value ~~[under]~~ as defined in Section 17C-1-102 shall be  
1504 reduced for any year to the extent necessary to provide a community reinvestment agency  
1505 established under Title 17C, Limited Purpose Local Government Entities - Community  
1506 Reinvestment Agency Act, with approximately the same amount of money the agency would  
1507 have received without a reduction in the county's certified tax rate, calculated in accordance  
1508 with Section 59-2-924, if:

1509 (i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);

1510 (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the  
1511 previous year; and

1512 (iii) the decrease results in a reduction of the amount to be paid to the agency under  
1513 Section 17C-1-403 or 17C-1-404.

1514 (b) The base taxable value ~~[under]~~ as defined in Section 17C-1-102 shall be increased  
1515 in any year to the extent necessary to provide a community reinvestment agency with

1516 approximately the same amount of money as the agency would have received without an  
1517 increase in the certified tax rate that year if:

1518 (i) in that year the base taxable value ~~[under]~~ as defined in Section 17C-1-102 is  
1519 reduced due to a decrease in the certified tax rate under Subsection (2) or (3)(a); and

1520 (ii) the certified tax rate of a city, school district, local district, or special service  
1521 district increases independent of the adjustment to the taxable value of the base year.

1522 (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a),  
1523 the amount of money allocated and, when collected, paid each year to a community  
1524 reinvestment agency established under Title 17C, Limited Purpose Local Government Entities -  
1525 Community Reinvestment Agency Act, for the payment of bonds or other contract  
1526 indebtedness, but not for administrative costs, may not be less than that amount would have  
1527 been without a decrease in the certified tax rate under Subsection (2) or (3)(a).

1528 (8) (a) For the calendar year beginning on January 1, 2014, the calculation of a county  
1529 assessing and collecting levy shall be adjusted by the amount necessary to offset:

1530 (i) any change in the certified tax rate that may result from amendments to Part 16,  
1531 Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3;  
1532 and

1533 (ii) the difference in the amount of revenue a taxing entity receives from or contributes  
1534 to the Property Tax Valuation Agency Fund, created in Section 59-2-1602, that may result from  
1535 amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014,  
1536 Chapter 270, Section 3.

1537 (b) A taxing entity is not required to comply with the notice and public hearing  
1538 requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy  
1539 described in Subsection (8)(a).

1540 (9) (a) For the calendar year beginning on January 1, 2017, the commission shall  
1541 increase or decrease a school district's certified tax rate to offset a change in revenues from the  
1542 calendar year beginning on January 1, 2016, to the calendar year beginning on January 1, 2017,  
1543 as follows:

1544 (i) the commission shall increase a school district's certified tax rate by the amount  
1545 necessary to offset a decrease in revenues that may result from the repeal of Section 59-2-924.3  
1546 on December 31, 2016; and

1547 (ii) the commission shall decrease a school district's certified tax rate by the amount  
1548 necessary to offset an increase in revenues that may result from the repeal of Section  
1549 [59-2-924.3](#) on December 31, 2016.

1550 (b) (i) A school district is not required to comply with the notice and public hearing  
1551 requirements of Section [59-2-919](#) for an offset to the certified tax rate described in Subsection  
1552 (9)(a).

1553 (ii) If a school district's certified tax rate is increased in accordance with Subsection  
1554 (9)(a)(i), the school district shall:

1555 (A) on or before June 15, 2017, publish the statement provided in Subsection (9)(c)  
1556 one or more times in a newspaper or combination of newspapers of general circulation in the  
1557 taxing entity, in a portion of the newspaper where legal notices and classified advertisements  
1558 do not appear;

1559 (B) on or before June 30, 2017, read the statement provided in Subsection (9)(c) at a  
1560 public meeting of the school district; and

1561 (C) if the school district maintains a database containing electronic mail addresses of  
1562 one or more persons who reside within the school district boundaries, send the statement  
1563 provided in Subsection (9)(c) to those electronic mail addresses.

1564 (c) For purposes of Subsection (9)(b)(ii), the statement is: "For calendar year 2017, the  
1565 State Tax Commission is required to increase a property tax rate of this school district to offset  
1566 a loss in revenue due to the repeal of a statute to equalize certain school district property taxes.  
1567 This offset may result in an increase in your property taxes."