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Mawhinney v. City of Draper

Supreme Court of Utah - November 25, 2014 - P.3d - 2014 UT 54

Petitioners filed petition for extraordinary writ to order city to certify petition for referendum to voters for establishment of equalized property tax for all property located within special district.

The Supreme Court of Utah held that:

- Proposed referendum was proper exercise of people's legislative authority under Utah Constitution;
- Provision of Truth in Taxation imposing notice and hearing requirements for levy of tax exceeding taxing entity's certified tax rate had no bearing on whether proposed referendum was proper exercise of legislative authority; and
- Statute allowing residents of special district to challenge laws applicable to them through referendum was permissible delegation by Legislature of its legislative authority under Utah Constitution.

Referendum on resolution approved by city council for special district to establish equalized property tax rate for all property located within district was legislative in nature, and thus, was proper exercise of people's constitutional authority. Levied tax was generally applicable to all who owned property within district, city council was required to weigh need and benefit of services to be provided to property owners in District against tax burden to be imposed, levying tax was exercise of legislative power under Constitution and was a power that Legislature had traditionally exercised.

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