

**Renumbered 5/12/2015**

**10-2-119 Filing of notice and approved final local entity plat with lieutenant governor -- Effective date of incorporation -- Necessity of recording documents and effect of not recording.**

- (1) The mayor-elect of the future city shall:
  - (a) within 30 days after the canvass of the final election of city officers under Section 10-2-116, file with the lieutenant governor:
    - (i) a copy of a notice of an impending boundary action, as defined in Section 67-1a-6.5, that meets the requirements of Subsection 67-1a-6.5(3); and
    - (ii) a copy of an approved final local entity plat, as defined in Section 67-1a-6.5; and
  - (b) upon the lieutenant governor's issuance of a certificate of incorporation under Section 67-1a-6.5:
    - (i) if the city is located within the boundary of a single county, submit to the recorder of that county the original:
      - (A) notice of an impending boundary action;
      - (B) certificate of incorporation; and
      - (C) approved final local entity plat; or
    - (ii) if the city is located within the boundaries of more than a single county, submit the original of the documents listed in Subsections (1)(b)(i)(A), (B), and (C) to one of those counties and a certified copy of those documents to each other county.
- (2)
  - (a) The incorporation is effective upon the lieutenant governor's issuance of a certificate of incorporation under Section 67-1a-6.5.
  - (b) Notwithstanding any other provision of law, a city is conclusively presumed to be lawfully incorporated and existing if, for two years following the city's incorporation:
    - (i)
      - (A) the city has levied and collected a property tax; or
      - (B) for a city incorporated on or after July 1, 1998, the city has imposed a sales and use tax; and
    - (ii) no challenge to the existence or incorporation of the city has been filed in the district court for the county in which the city is located.
- (3)
  - (a) The effective date of an incorporation for purposes of assessing property within the new city is governed by Section 59-2-305.5.
  - (b) Until the documents listed in Subsection (1)(b) are recorded in the office of the recorder of each county in which the property is located, a newly incorporated city may not:
    - (i) levy or collect a property tax on property within the city;
    - (ii) levy or collect an assessment on property within the city; or
    - (iii) charge or collect a fee for service provided to property within the city.