

***Superseded 5/12/2015***

**11-42-402 Notice of assessment and board of equalization hearing.**

Each notice required under Subsection 11-42-401(2)(a)(iii) shall:

(1) state:

- (a) that an assessment list is completed and available for examination at the offices of the local entity;
- (b) the total estimated or actual cost of the improvements;
- (c) the amount of the total estimated or actual cost of the proposed improvements to be paid by the local entity;
- (d) the amount of the assessment to be levied against benefitted property within the assessment area;
- (e) the assessment method used to calculate the proposed assessment;
- (f) the unit cost used to calculate the assessments shown on the assessment list, based on the assessment method used to calculate the proposed assessment; and
- (g) the dates, times, and place of the board of equalization hearings under Subsection 11-42-401(2)(b);

(2)

- (a) beginning at least 20 but not more than 35 days before the day on which the first hearing of the board of equalization is held:
  - (i) be published at least once in a newspaper of general circulation within the local entity's jurisdictional boundaries; or
  - (ii) if there is no newspaper of general circulation within the local entity's jurisdictional boundaries, be posted in at least three public places within the local entity's jurisdictional boundaries; and
- (b) be published on the Utah Public Notice Website created in Section 63F-1-701 for 35 days immediately before the day on which the first hearing of the board of equalization is held; and

(3) be mailed, postage prepaid, within 10 days after the first publication or posting of the notice under Subsection (2) to each owner of property to be assessed within the proposed assessment area at the property owner's mailing address.