

**Superseded 5/12/2015**

**11-42-404 Adoption of a resolution or ordinance levying an assessment -- Notice of the adoption -- Effective date of resolution or ordinance -- Notice of assessment interest.**

- (1)
  - (a) After receiving a final report from a board of equalization under Subsection 11-42-403(5) or, if applicable, after the time for filing an appeal under Subsection 11-42-403(6) has passed, the governing body may adopt a resolution or ordinance levying an assessment against benefitted property within the assessment area designated in accordance with Part 2, Designating an Assessment Area.
  - (b)
    - (i) Except as provided in Subsection (1)(b)(ii), a local entity may not levy more than one assessment under this chapter for an assessment area designated in accordance with Part 2, Designating an Assessment Area.
    - (ii) A local entity may levy more than one assessment in an assessment area designated in accordance with Part 2, Designating an Assessment Area, if:
      - (A) the local entity has adopted a designation resolution or designation ordinance for each assessment in accordance with Section 11-42-201; and
      - (B) the assessment is levied to pay:
        - (I) subject to Section 11-42-401, operation and maintenance costs; or
        - (II) subject to Section 11-42-406, the costs of economic promotion activities.
  - (c) An assessment resolution or ordinance adopted under Subsection (1)(a):
    - (i) need not describe each tract, block, lot, part of block or lot, or parcel of property to be assessed;
    - (ii) need not include the legal description or tax identification number of the parcels of property assessed in the assessment area; and
    - (iii) is adequate for purposes of identifying the property to be assessed within the assessment area if the assessment resolution or ordinance incorporates by reference the corrected assessment list that describes the property assessed by legal description and tax identification number.
- (2)
  - (a) A local entity that adopts an assessment resolution or ordinance shall give notice of the adoption by:
    - (i)
      - (A) publishing a copy of the resolution or ordinance, or a summary of the resolution or ordinance, once in a newspaper of general circulation within the local entity's jurisdictional boundaries; or
      - (B) if there is no newspaper of general circulation with the local entity's jurisdictional boundaries as described in Subsection (2)(a)(i), posting a copy of the resolution or ordinance in at least three public places within the local entity's jurisdictional boundaries for at least 21 days; and
    - (ii) publishing, in accordance with Section 45-1-101, a copy of the resolution or ordinance for at least 21 days.
  - (b) No other publication or posting of the resolution or ordinance is required.
- (3) Notwithstanding any other statutory provision regarding the effective date of a resolution or ordinance, each assessment resolution or ordinance takes effect:
  - (a) on the date of publication or posting of the notice under Subsection (2); or
  - (b) at a later date provided in the resolution or ordinance.
- (4)

- (a) The governing body of each local entity that has adopted an assessment resolution or ordinance under Subsection (1) shall, within five days after the day on which the 25-day prepayment period under Subsection 11-42-411(6) has passed, file a notice of assessment interest with the recorder of the county in which the assessed property is located.
- (b) Each notice of assessment interest under Subsection (4)(a) shall:
  - (i) state that the local entity has an assessment interest in the assessed property;
  - (ii) if the assessment is to pay operation and maintenance costs or for economic promotion activities, state the maximum number of years over which an assessment will be payable; and
  - (iii) describe the property assessed by legal description and tax identification number.
- (c) A local entity's failure to file a notice of assessment interest under this Subsection (4) has no affect on the validity of an assessment levied under an assessment resolution or ordinance adopted under Subsection (1).