

Superseded 5/12/2015

11-42-409 Assessment requirements.

- (1)
 - (a) Each local entity that levies an assessment under this chapter shall levy the assessment on each block, lot, tract, or parcel of property that borders, is adjacent to, or benefits from an improvement:
 - (i) to the extent that the improvement directly or indirectly benefits the property; and
 - (ii) to whatever depth on the parcel of property that the governing body determines, including the full depth.
 - (b) The validity of an otherwise valid assessment is not affected by the fact that the benefit to the property from the improvement:
 - (i) is only indirect; or
 - (ii) does not increase the fair market value of the property.
- (2) The assessment method a governing body uses to calculate an assessment may be according to frontage, area, taxable value, fair market value, lot, number of connections, equivalent residential unit, or any combination of these methods, as the governing body considers fair and equitable.
- (3) In calculating assessments, a governing body may:
 - (a) use different methods for different improvements in an assessment area; and
 - (b) assess different amounts in different zones, even when using the same method, if acquisition or construction costs differ from zone to zone.
- (4)
 - (a) Each local entity shall make an allowance for each corner lot receiving the same improvement on both sides so that the property is not assessed at the full rate on both sides.
 - (b) A local entity may allocate a corner lot allowance under Subsection (4)(a) to all other benefitted property within the assessment area by increasing the assessment levied against the other property.
- (5)
 - (a) Assessments shall be fair and equitable according to the benefit to the benefitted property from the improvement.
 - (b) To comply with Subsection (5)(a), a local entity may levy assessments within zones.
- (6) A local entity may levy an assessment that would otherwise violate a provision of this chapter if the owners of all property to be assessed enter into a written agreement with the local entity consenting to the assessment.