

11-42-410 Amending an assessment resolution or ordinance.

- (1) A governing body may adopt a resolution or ordinance amending the original assessment resolution or ordinance adopted under Section 11-42-404 to:
 - (a) correct a deficiency, omission, error, or mistake:
 - (i) with respect to:
 - (A) the total cost of an improvement;
 - (B) operation and maintenance costs; or
 - (C) the cost of economic promotion activities; or
 - (ii) that results in a tract, lot, block, or parcel not being fully assessed or assessed in an incorrect amount;
 - (b) reallocate or adjust assessments under the original assessment resolution or ordinance for operation and maintenance costs or the costs of economic promotion activities;
 - (c) reallocate or adjust assessments under the original assessment resolution or ordinance; or
 - (d) reduce an assessment as a result of the issuance of refunding bonds.
- (2) If an amendment under Subsection (1)(a) or (c) results in an increase in an assessment for any property owner, the governing body shall comply with the notice requirements of Section 11-42-402, unless the owner waives notice as provided in Section 11-42-104.

Amended by Chapter 246, 2009 General Session