

**17-2-205 Governor's proclamation -- Notice to lieutenant governor -- Recording requirements -- Effective date.**

- (1) Upon receipt of the lieutenant governor's certification under Section 17-2-204, the governor shall issue a proclamation, stating the result of the vote in each county, and that the annexation of the territory to the annexing county will take effect as provided in Subsection (3).
- (2) The legislative body of the annexing county shall:
  - (a) within 30 days after the issuance of the governor's proclamation under Subsection (1), send to 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 annexation under Section 67-1a-6.5, submit to the recorder of the annexing county:
    - (i) the original notice of an impending boundary action;
    - (ii) the original certificate of consolidation;
    - (iii) the original approved final local entity plat; and
    - (iv) a certified copy of the governor's proclamation under Subsection (1).
- (3)
  - (a) An annexation approved at an election under Section 17-2-203 takes effect on January 1 of the year immediately following the lieutenant governor's issuance of a certificate of annexation under Section 67-1a-6.5.
  - (b)
    - (i) The effective date of a county annexation for purposes of assessing property within the annexing county is governed by Section 59-2-305.5.
    - (ii) Until the documents listed in Subsection (2)(b) are recorded in the office of the recorder of the county in which the property is located, an annexing county may not:
      - (A) levy or collect a property tax on property in the annexing county that used to be in the initiating county;
      - (B) levy or collect an assessment on property in the annexing county that used to be in the initiating county; or
      - (C) charge or collect a fee for service provided to property within the annexing county that used to be in the initiating county.

Renumbered and Amended by Chapter 350, 2009 General Session