

**17D-1-209 Notice and plat to lieutenant governor -- Recording requirements -- Effective date.**

- (1) The legislative body adopting a resolution or ordinance approving the creation of a special service district shall:
  - (a) within 30 days after adopting the resolution or ordinance, file with 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 incorporation under Section 67-1a-6.5, submit to the recorder of the county in which the special service district is located:
    - (i) the original notice of an impending boundary action;
    - (ii) the original certificate of incorporation;
    - (iii) the original approved final local entity plat; and
    - (iv) a certified copy of the resolution or ordinance approving the creation of the special service district.
- (2)
  - (a) Upon the lieutenant governor's issuance of a certificate of creation under Section 67-1a-6.5, the special service district is created and incorporated.
  - (b)
    - (i) The effective date of a special service district's incorporation for purposes of assessing property within the special service district is governed by Section 59-2-305.5.
    - (ii) Until the documents listed in Subsection (1)(b) are recorded in the office of the recorder of the county in which the property is located:
      - (A) the county, city, or town that created the special service district may not levy or collect a property tax for special service district purposes on property within the special service district; and
      - (B) the special service district may not:
        - (I) levy or collect an assessment on property within the special service district; or
        - (II) charge or collect a fee for service provided to property within the special service district.

Amended by Chapter 350, 2009 General Session