

- 30 **17B-1-103**, as last amended by Laws of Utah 2008, Chapters 3 and 360
- 31 **17B-1-107**, as renumbered and amended by Laws of Utah 2007, Chapter 329
- 32 **17B-1-202**, as last amended by Laws of Utah 2009, Chapter 218
- 33 **17B-1-203**, as last amended by Laws of Utah 2008, Chapter 360
- 34 **17B-1-213**, as renumbered and amended by Laws of Utah 2007, Chapter 329
- 35 **17B-1-214**, as last amended by Laws of Utah 2009, Chapter 218
- 36 **17B-1-215**, as last amended by Laws of Utah 2009, Chapter 350

38 *Be it enacted by the Legislature of the state of Utah:*

39 Section 1. Section **17B-1-103** is amended to read:

40 **17B-1-103. Local district status and powers.**

41 (1) A local district:

42 (a) is:

43 (i) a body corporate and politic with perpetual succession;

44 (ii) a quasi-municipal corporation; and

45 (iii) a political subdivision of the state; and

46 (b) may sue and be sued.

47 (2) A local district may:

48 (a) acquire, by any lawful means, or lease any real ~~[or] property,~~ personal property, or
49 a groundwater right necessary or convenient to the full exercise of the district's powers;

50 (b) acquire, by any lawful means, any interest in real ~~[or] property,~~ personal property,
51 or a groundwater right necessary or convenient to the full exercise of the district's powers;

52 (c) transfer an interest in or dispose of any property or interest described in
53 Subsections (2)(a) and (b);

54 (d) acquire or construct works, facilities, and improvements necessary or convenient to
55 the full exercise of the district's powers, and operate, control, maintain, and use those works,
56 facilities, and improvements;

57 (e) borrow money and incur indebtedness for any lawful district purpose;

- 58 (f) issue bonds, including refunding bonds:
- 59 (i) for any lawful district purpose; and
- 60 (ii) as provided in and subject to Part 11, Local District Bonds;
- 61 (g) levy and collect property taxes:
- 62 (i) for any lawful district purpose or expenditure, including to cover a deficit resulting
- 63 from tax delinquencies in a preceding year; and
- 64 (ii) as provided in and subject to Part 10, Local District Property Tax Levy;
- 65 (h) as provided in Title 78B, Chapter 6, Part 5, Eminent Domain, acquire by eminent
- 66 domain property necessary to the exercise of the district's powers;
- 67 (i) invest money as provided in Title 51, Chapter 7, State Money Management Act;
- 68 (j) (i) impose fees or other charges for commodities, services, or facilities provided by
- 69 the district, to pay some or all of the district's costs of providing the commodities, services,
- 70 and facilities, including the costs of:
- 71 (A) maintaining and operating the district;
- 72 (B) acquiring, purchasing, constructing, improving, or enlarging district facilities;
- 73 (C) issuing bonds and paying debt service on district bonds; and
- 74 (D) providing a reserve established by the board of trustees; and
- 75 (ii) take action the board of trustees considers appropriate and adopt regulations to
- 76 assure the collection of all fees and charges that the district imposes;
- 77 (k) if applicable, charge and collect a fee to pay for the cost of connecting a customer's
- 78 property to district facilities in order for the district to provide service to the property;
- 79 (l) enter into a contract that the local district board of trustees considers necessary,
- 80 convenient, or desirable to carry out the district's purposes, including a contract:
- 81 (i) with the United States or any department or agency of the United States;
- 82 (ii) to indemnify and save harmless; or
- 83 (iii) to do any act to exercise district powers;
- 84 (m) purchase supplies, equipment, and materials;
- 85 (n) encumber district property upon terms and conditions that the board of trustees

86 considers appropriate;

87 (o) exercise other powers and perform other functions that are provided by law;

88 (p) construct and maintain works and establish and maintain facilities, including

89 works or facilities:

90 (i) across or along any public street or highway, subject to Subsection (3) and if the
91 district:

92 (A) promptly restores the street or highway, as much as practicable, to its former state
93 of usefulness; and

94 (B) does not use the street or highway in a manner that completely or unnecessarily
95 impairs the usefulness of it;

96 (ii) in, upon, or over any vacant public lands that are or become the property of the
97 state, including school and institutional trust lands, as defined in Section 53C-1-103, if the
98 director of the School and Institutional Trust Lands Administration, acting under Sections
99 53C-1-102 and 53C-1-303, consents; or

100 (iii) across any stream of water or watercourse, subject to Section 73-3-29;

101 (q) perform any act or exercise any power reasonably necessary for the efficient
102 operation of the local district in carrying out its purposes;

103 (r) (i) except for a local district described in Subsection (2)(r)(ii), designate an
104 assessment area and levy an assessment on land within the assessment area, as provided in
105 Title 11, Chapter 42, Assessment Area Act; or

106 (ii) for a local district in a critical management area described in Subsection
107 17B-1-202(1)(c), designate an assessment area and levy an assessment on a groundwater right
108 to facilitate a groundwater management plan;

109 (s) contract with another political subdivision of the state to allow the other political
110 subdivision to use the district's surplus water or capacity or have an ownership interest in the
111 district's works or facilities, upon the terms and for the consideration, whether monetary or
112 nonmonetary consideration or no consideration, that the district's board of trustees considers to
113 be in the best interests of the district and the public; and

114 (t) upon the terms and for the consideration, whether monetary or nonmonetary
115 consideration or no consideration, that the district's board of trustees considers to be in the
116 best interests of the district and the public, agree:

117 (i) with:

118 (A) another political subdivision of the state; or

119 (B) a public or private owner of property:

120 (I) on which the district has a right-of-way; or

121 (II) adjacent to which the district owns fee title to property; and

122 (ii) to allow the use of property:

123 (A) owned by the district; or

124 (B) on which the district has a right-of-way.

125 (3) With respect to a local district's use of a street or highway, as provided in

126 Subsection (2)(p)(i):

127 (a) the district shall comply with the reasonable rules and regulations of the
128 governmental entity, whether state, county, or municipal, with jurisdiction over the street or
129 highway, concerning:

130 (i) an excavation and the refilling of an excavation;

131 (ii) the relaying of pavement; and

132 (iii) the protection of the public during a construction period; and

133 (b) the governmental entity, whether state, county, or municipal, with jurisdiction over
134 the street or highway:

135 (i) may not require the district to pay a license or permit fee or file a bond; and

136 (ii) may require the district to pay a reasonable inspection fee.

137 (4) (a) A local district may:

138 (i) acquire, lease, or construct and operate electrical generation, transmission, and
139 distribution facilities, if:

140 (A) the purpose of the facilities is to harness energy that results inherently from the
141 district's:

142 (I) operation of a project or facilities that the district is authorized to operate; or

143 (II) providing a service that the district is authorized to provide;

144 (B) the generation of electricity from the facilities is incidental to the primary
145 operations of the district; and

146 (C) operation of the facilities will not hinder or interfere with the primary operations
147 of the district;

148 (ii) (A) use electricity generated by the facilities; or

149 (B) subject to Subsection (4)(b), sell electricity generated by the facilities to an electric
150 utility or municipality with an existing system for distributing electricity.

151 (b) A district may not act as a retail distributor or seller of electricity.

152 (c) Revenue that a district receives from the sale of electricity from electrical
153 generation facilities it owns or operates under this section may be used for any lawful district
154 purpose, including the payment of bonds issued to pay some or all of the cost of acquiring or
155 constructing the facilities.

156 (5) A local district may adopt and, after adoption, alter a corporate seal.

157 Section 2. Section **17B-1-107** is amended to read:

158 **17B-1-107. Recording a release of lien.**

159 If a local district records a lien upon real property or a groundwater right for an unpaid
160 assessment by the owner and the owner then pays the assessment in full, including any interest
161 and penalties, the local district recording the lien shall record the release of the lien.

162 Section 3. Section **17B-1-202** is amended to read:

163 **17B-1-202. Local district may be created -- Services that may be provided --**

164 **Limitations.**

165 (1) (a) A local district may be created as provided in this part to provide within its
166 boundaries service consisting of:

167 (i) the operation of an airport;

168 (ii) the operation of a cemetery;

169 (iii) fire protection, paramedic, and emergency services;

- 170 (iv) garbage collection and disposal;
- 171 (v) health care, including health department or hospital service;
- 172 (vi) the operation of a library;
- 173 (vii) abatement or control of mosquitos and other insects;
- 174 (viii) the operation of parks or recreation facilities or services;
- 175 (ix) the operation of a sewage system;
- 176 (x) street lighting;
- 177 (xi) the construction and maintenance of curb, gutter, and sidewalk;
- 178 (xii) transportation, including public transit and providing streets and roads;
- 179 (xiii) the operation of a system, or one or more components of a system, for the
- 180 collection, storage, retention, control, conservation, treatment, supplying, distribution, or
- 181 reclamation of water, including storm, flood, sewage, irrigation, and culinary water, whether
- 182 the system is operated on a wholesale or retail level or both;

183 (xiv) in accordance with Subsection (1)(c), the development and execution of a
184 groundwater management plan in cooperation with and approved by the state engineer in
185 accordance with Section 73-5-15;

186 [~~xiv~~] (xv) law enforcement service; or
187 [~~xv~~] (xvi) subject to Subsection (1)(b), the underground installation of an electric
188 utility line or the conversion to underground of an existing electric utility line.

189 (b) Each local district that provides the service of the underground installation of an
190 electric utility line or the conversion to underground of an existing electric utility line shall, in
191 installing or converting the line, provide advance notice to and coordinate with the utility that
192 owns the line.

193 (c) A groundwater management plan described in Subsection (1)(a)(xiv) may include
194 the banking of groundwater rights by a local district in a critical management area as defined
195 in Section 73-5-15 following the adoption of a groundwater management plan by the state
196 engineer under Section 73-5-15.

197 (i) A local district may manage the groundwater rights it acquires under Subsection

198 17B-1-103(2)(a) or (b) consistent with the provisions of a groundwater management plan
199 described in Subsection (1)(c).

200 (ii) A groundwater right held by a local district to satisfy the provisions of a
201 groundwater management plan is not subject to the forfeiture provisions of Section 73-1-4.

202 (iii) (A) A local district may divest itself of a groundwater right subject to a
203 determination that the groundwater right is not required to facilitate the groundwater
204 management plan described in Subsection (1)(c).

205 (B) The groundwater right described in Subsection (1)(c)(iii)(A) is subject to Section
206 73-1-4 beginning on the date of divestiture.

207 (iv) Upon a determination by the state engineer that an area is no longer a critical
208 management area, a water right held by the local district is subject to Section 73-1-4.

209 (2) For purposes of this section:

210 (a) "Operation" means all activities involved in providing the indicated service
211 including acquisition and ownership of property reasonably necessary to provide the indicated
212 service and acquisition, construction, and maintenance of facilities and equipment reasonably
213 necessary to provide the indicated service.

214 (b) "System" means the aggregate of interrelated components that combine together to
215 provide the indicated service including, for a sewage system, collection and treatment.

216 (3) (a) A local district may not be created to provide and may not after its creation
217 provide more than four of the services listed in Subsection (1).

218 (b) Subsection (3)(a) may not be construed to prohibit a local district from providing
219 more than four services if, before April 30, 2007, the local district was authorized to provide
220 those services.

221 (4) (a) Except as provided in Subsection (4)(b), a local district may not be created to
222 provide and may not after its creation provide to an area the same service already being
223 provided to that area by another political subdivision, unless the other political subdivision
224 gives its written consent.

225 (b) For purposes of Subsection (4)(a), a local district does not provide the same service

226 as another political subdivision if it operates a component of a system that is different from a
227 component operated by another political subdivision but within the same:

228 (i) sewage system; or

229 (ii) water system.

230 (5) (a) Except for a local district in the creation of which an election is not required
231 under Subsection 17B-1-214(3)(c), the area of a local district may include all or part of the
232 unincorporated area of one or more counties and all or part of one or more municipalities.

233 (b) The area of a local district need not be contiguous.

234 (6) For a local district created before May 5, 2008, the authority to provide fire
235 protection service also includes the authority to provide:

236 (a) paramedic service; and

237 (b) emergency service, including hazardous materials response service.

238 Section 4. Section **17B-1-203** is amended to read:

239 **17B-1-203. Process to initiate the creation of a local district -- Petition or**
240 **resolution.**

241 (1) The process to create a local district may be initiated by:

242 (a) subject to Section 17B-1-204, a petition signed by the owners of private real
243 property that:

244 (i) is located within the proposed local district;

245 (ii) covers at least 33% of the total private land area within the proposed local district
246 as a whole and within each applicable area;

247 (iii) is equal in value to at least 25% of the value of all private real property within the
248 proposed local district as a whole and within each applicable area; and

249 (iv) complies with the requirements of Subsection 17B-1-205(1) and Section
250 17B-1-208;

251 (b) subject to Section 17B-1-204, a petition that:

252 (i) is signed by registered voters residing within the proposed local district as a whole
253 and within each applicable area, equal in number to at least 33% of the number of votes cast in

254 the proposed local district as a whole and in each applicable area, respectively, for the office of
255 governor at the last regular general election prior to the filing of the petition; and

256 (ii) complies with the requirements of Subsection 17B-1-205(1) and Section
257 17B-1-208;

258 (c) a resolution proposing the creation of a local district, adopted by the legislative
259 body of each county whose unincorporated area includes and each municipality whose
260 boundaries include any of the proposed local district; or

261 (d) a resolution proposing the creation of a local district, adopted by the board of
262 trustees of an existing local district whose boundaries completely encompass the proposed
263 local district, if:

264 (i) the proposed local district is being created to provide one or more components of
265 the same service that the initiating local district is authorized to provide; and

266 (ii) the initiating local district is not providing to the area of the proposed local district
267 any of the components that the proposed local district is being created to provide.

268 (2) (a) Each resolution under Subsection (1)(c) or (d) shall:

269 (i) describe the area proposed to be included in the proposed local district;

270 (ii) be accompanied by a map that shows the boundaries of the proposed local district;

271 (iii) describe the service proposed to be provided by the proposed local district;

272 (iv) if the resolution proposes the creation of a specialized local district, specify the
273 type of specialized local district proposed to be created;

274 (v) explain the anticipated method of paying the costs of providing the proposed
275 service;

276 (vi) state the estimated average financial impact on a household within the proposed
277 local district;

278 (vii) state the number of members that the board of trustees of the proposed local
279 district will have, consistent with the requirements of Subsection 17B-1-302(2);

280 (viii) for a proposed basic local district:

281 (A) state whether the members of the board of trustees will be elected or appointed or

282 whether some members will be elected and some appointed, as provided in Section
283 17B-1-1402;

284 (B) if one or more members will be elected, state the basis upon which each elected
285 member will be elected; and

286 (C) if applicable, explain how the election or appointment of board members will
287 transition from one method to another based on stated milestones or events, as provided in
288 Section 17B-1-1402;

289 (ix) for a proposed improvement district whose remaining area members or county
290 members, as those terms are defined in Section 17B-2a-404, are to be elected, state that those
291 members will be elected; and

292 (x) for a proposed service area that is entirely within the unincorporated area of a
293 single county, state whether the initial board of trustees will be:

294 (A) the county legislative body;

295 (B) appointed as provided in Section 17B-1-304; or

296 (C) elected as provided in Section 17B-1-306.

297 (b) Each county or municipal legislative body adopting a resolution under Subsection
298 (1)(c) shall, on or before the first public hearing under Section 17B-1-210, mail or deliver a
299 copy of the resolution to the responsible body if the county or municipal legislative body's
300 resolution is one of multiple resolutions adopted by multiple county or municipal legislative
301 bodies proposing the creation of the same local district.

302 (3) Each petition under Subsection (1)(a) or (b) to create a local district to acquire a
303 groundwater right under Subsection 17B-1-103(2)(a) or (b) shall explain the anticipated
304 method of paying for the groundwater right acquisition.

305 Section 5. Section **17B-1-213** is amended to read:

306 **17B-1-213. Protest after adoption of resolution -- Adoption of resolution**
307 **approving creation for certain districts.**

308 (1) For purposes of this section, "adequate protests" means protests that are:

309 (a) filed with the county clerk, municipal clerk or recorder, or local district secretary or

310 clerk, as the case may be, within 60 days after the last public hearing required under Section
311 17B-1-210; and

312 (b) signed by:

313 (i) the owners of private real property that:

314 (A) is located within the proposed local district;

315 (B) covers at least 25% of the total private land area within the applicable area; and

316 (C) is equal in value to at least 15% of the value of all private real property within the
317 applicable area; or

318 (ii) registered voters residing within the applicable area equal in number to at least
319 25% of the number of votes cast in the applicable area for the office of governor at the last
320 general election prior to the adoption of the resolution.

321 (2) If adequate protests are filed, the governing body that adopted a resolution under
322 Subsection 17B-1-203(1)(c) or (d):

323 (a) may not:

324 (i) hold or participate in an election under Subsection 17B-1-214(1) with respect to
325 the applicable area;

326 (ii) take any further action under the protested resolution to create a local district or
327 include the applicable area in a local district; or

328 (iii) for a period of two years, adopt a resolution under Subsection 17B-1-203(1)(c) or
329 (d) proposing the creation of a local district including substantially the same area as the
330 applicable area and providing the same service as the proposed local district in the protested
331 resolution; and

332 (b) shall, within five days after receiving adequate protests, mail or deliver written
333 notification of the adequate protests to the responsible body.

334 (3) Subsection (2)(a) may not be construed to prevent an election from being held for a
335 proposed local district whose boundaries do not include an applicable area that is the subject
336 of adequate protests.

337 (4) (a) If adequate protests are not filed with respect to a resolution proposing the

338 creation of a local district for which an election is not required under Subsection
339 17B-1-214(3)(c) [~~or (d)~~], (d), or (e), a resolution approving the creation of the local district
340 may be adopted by:

341 (i) (A) the legislative body of a county whose unincorporated area is included within
342 the proposed local district; and

343 (B) the legislative body of a municipality whose area is included within the proposed
344 local district; or

345 (ii) the board of trustees of the initiating local district.

346 (b) Each resolution adopted under Subsection (4)(a) shall:

347 (i) describe the area included in the local district;

348 (ii) be accompanied by a map that shows the boundaries of the local district;

349 (iii) describe the service to be provided by the local district;

350 (iv) state the name of the local district; and

351 (v) provide a process for the appointment of the members of the initial board of
352 trustees.

353 Section 6. Section **17B-1-214** is amended to read:

354 **17B-1-214. Election -- Exceptions.**

355 (1) (a) Except as provided in Subsection (3) and in Subsection 17B-1-213(2)(a), an
356 election on the question of whether the local district should be created shall be held by:

357 (i) if the proposed local district is located entirely within a single county, the
358 responsible clerk; or

359 (ii) except as provided under Subsection (1)(b), if the proposed local district is located
360 within more than one county, the clerk of each county in which part of the proposed local
361 district is located, in cooperation with the responsible clerk.

362 (b) Notwithstanding Subsection (1)(a)(ii), if the proposed local district is located
363 within more than one county and the only area of a county that is included within the proposed
364 local district is located within a single municipality, the election for that area shall be held by
365 the municipal clerk or recorder, in cooperation with the responsible clerk.

366 (2) Each election under Subsection (1) shall be held at the next special or regular
367 general election date that is:

368 (a) for an election pursuant to a property owner or registered voter petition, more than
369 45 days after certification of the petition under Subsection 17B-1-209(3)(b)(i); or

370 (b) for an election pursuant to a resolution, more than 60 days after the latest hearing
371 required under Section 17B-1-210.

372 (3) The election requirement of Subsection (1) does not apply to:

373 (a) a petition filed under Subsection 17B-1-203(1)(a) if it contains the signatures of
374 the owners of private real property that:

375 (i) is located within the proposed local district;

376 (ii) covers at least 67% of the total private land area within the proposed local district
377 as a whole and within each applicable area; and

378 (iii) is equal in value to at least 50% of the value of all private real property within the
379 proposed local district as a whole and within each applicable area;

380 (b) a petition filed under Subsection 17B-1-203(1)(b) if it contains the signatures of
381 registered voters residing within the proposed local district as a whole and within each
382 applicable area, equal in number to at least 67% of the number of votes cast in the proposed
383 local district as a whole and in each applicable area, respectively, for the office of governor at
384 the last general election prior to the filing of the petition;

385 (c) a resolution adopted under Subsection 17B-1-203(1)(c) on or after May 5, 2003
386 that proposes the creation of a local district to provide fire protection, paramedic, and
387 emergency services or law enforcement service, if the proposed local district includes a
388 majority of the unincorporated area of one or more counties; ~~or~~

389 (d) a resolution adopted under Subsection 17B-1-203(1)(c) or (d) if the resolution
390 proposes the creation of a local district that has no registered voters within its boundaries~~[-]; or~~

391 (e) a resolution adopted under Subsection 17B-1-203(1)(c) on or after May 11, 2010
392 that proposes the creation of a local district described in Subsection 17B-1-202(1)(a)(xiv).

393 (4) (a) If the proposed local district is located in more than one county, the responsible

394 clerk shall coordinate with the clerk of each other county and the clerk or recorder of each
395 municipality involved in an election under Subsection (1) so that the election is held on the
396 same date and in a consistent manner in each jurisdiction.

397 (b) The clerk of each county and the clerk or recorder of each municipality involved in
398 an election under Subsection (1) shall cooperate with the responsible clerk in holding the
399 election.

400 (c) Except as otherwise provided in this part, each election under Subsection (1) shall
401 be governed by Title 20A, Election Code.

402 Section 7. Section **17B-1-215** is amended to read:

403 **17B-1-215. Notice and plat to lieutenant governor -- Recording requirements --**
404 **Certificate of incorporation -- Local district incorporated as specialized local district or**
405 **basic local district -- Effective date.**

406 (1) (a) Within the time specified in Subsection (1)(b), the responsible body shall file
407 with the lieutenant governor:

408 (i) a copy of a notice of an impending boundary action, as defined in Section
409 67-1a-6.5, that meets the requirements of Subsection 67-1a-6.5(3); and

410 (ii) a copy of an approved final local entity plat, as defined in Section 67-1a-6.5.

411 (b) The responsible body shall file the documents listed in Subsection (1)(a) with the
412 lieutenant governor within 10 days after:

413 (i) the canvass of an election under Section 17B-1-214, if a majority of those voting at
414 the election within the proposed local district as a whole vote in favor of the creation of a local
415 district;

416 (ii) certification of a petition as to which the election requirement of Subsection
417 17B-1-214(1) does not apply because of Subsection 17B-1-214(3)(a) or (b); or

418 (iii) adoption of a resolution, under Subsection 17B-1-213(4) approving the creation
419 of a local district for which an election was not required under Subsection 17B-1-214(3)(c) [~~or~~
420 ~~(d)~~], (d), or (e), by the legislative body of each county whose unincorporated area is included
421 within and the legislative body of each municipality whose area is included within the

422 proposed local district, or by the board of trustees of the initiating local district.

423 (2) Upon the lieutenant governor's issuance of a certificate of incorporation under
424 Section 67-1a-6.5, the responsible body shall:

425 (a) if the local district is located within the boundary of a single county, submit to the
426 recorder of that county:

427 (i) the original:

428 (A) notice of an impending boundary action;

429 (B) certificate of incorporation; and

430 (C) approved final local entity plat; and

431 (ii) if applicable, a certified copy of each resolution adopted under Subsection
432 17B-1-213(4); or

433 (b) if the local district is located within the boundaries of more than a single county:

434 (i) submit to the recorder of one of those counties:

435 (A) the original of the documents listed in Subsections (2)(a)(i)(A), (B), and (C); and

436 (B) if applicable, a certified copy of each resolution adopted under Subsection
437 17B-1-213(4); and

438 (ii) submit to the recorder of each other county:

439 (A) a certified copy of the documents listed in Subsection (2)(a)(i)(A), (B), and (C);

440 and

441 (B) if applicable, a certified copy of each resolution adopted under Subsection
442 17B-1-213(4).

443 (3) The area of each local district consists of:

444 (a) if an election was held under Section 17B-1-214, the area of the new local district
445 as approved at the election;

446 (b) if an election was not required because of Subsection 17B-1-214(3)(a) or (b), the
447 area of the proposed local district as described in the petition; or

448 (c) if an election was not required because of Subsection 17B-1-214(3)(c) [~~or (d)~~, (d),
449 or (e)], the area of the new local district as described in the resolution adopted under

450 Subsection 17B-1-213(4).

451 (4) (a) Upon the lieutenant governor's issuance of the certificate of incorporation
452 under Section 67-1a-6.5, the local district is created and incorporated as:

453 (i) the type of specialized local district that was specified in the petition under
454 Subsection 17B-1-203(1)(a) or (b) or resolution under Subsection 17B-1-203(1)(c) or (d), if
455 the petition or resolution proposed the creation of a specialized local district; or

456 (ii) a basic local district, if the petition or resolution did not propose the creation of a
457 specialized local district.

458 (b) (i) The effective date of a local district's incorporation for purposes of assessing
459 property within the local district is governed by Section 59-2-305.5.

460 (ii) Until the documents listed in Subsection (2) are recorded in the office of the
461 recorder of each county in which the property is located, a newly incorporated local district
462 may not:

463 (A) levy or collect a property tax on property within the local district;

464 (B) levy or collect an assessment on property within the local district; or

465 (C) charge or collect a fee for service provided to property within the local district.