

**Senator Curtis S. Bramble** proposes the following substitute bill:

**POLITICAL SUBDIVISION AMENDMENTS**

2013 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: R. Curt Webb**

Senate Sponsor: Peter C. Knudson

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**LONG TITLE**

**General Description:**

This bill amends provisions related to an assessment area, a local district, and a special service district.

**Highlighted Provisions:**

This bill:

- ▶ amends notice requirements for an assessment area;
- ▶ specifies a deadline for filing a protest to an assessment area;
- ▶ requires a governing body to consider a timely filed protest at a public meeting;
- ▶ authorizes a local entity that is a municipality or county to collect an assessment fee in the same manner as a property tax;
- ▶ amends notice requirements for a local district;
- ▶ amends notice requirements for a special service district;
- ▶ amends the filing deadline for a protest to a special service district; and
- ▶ makes technical and clarifying changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None



26 **Utah Code Sections Affected:**

27 AMENDS:

28 **11-42-202**, as last amended by Laws of Utah 2011, Chapter 68

29 **11-42-203**, as last amended by Laws of Utah 2009, Chapter 246

30 **11-42-204**, as enacted by Laws of Utah 2007, Chapter 329

31 **11-42-206**, as enacted by Laws of Utah 2007, Chapter 329

32 **11-42-401**, as last amended by Laws of Utah 2010, Chapter 238

33 **17B-1-211**, as last amended by Laws of Utah 2011, Chapter 68

34 **17B-1-213**, as last amended by Laws of Utah 2011, Chapter 68

35 **17B-1-214**, as last amended by Laws of Utah 2012, Chapter 97

36 **17B-1-215**, as last amended by Laws of Utah 2011, Chapter 68

37 **17D-1-205**, as last amended by Laws of Utah 2009, Chapter 388

38 **17D-1-206**, as enacted by Laws of Utah 2008, Chapter 360

39 **59-2-1317**, as last amended by Laws of Utah 1997, Second Special Session, Chapter 2



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

42 Section 1. Section **11-42-202** is amended to read:

43 **11-42-202. Requirements applicable to a notice of a proposed assessment area**  
44 **designation.**

45 (1) Each notice required under Subsection 11-42-201(2)(a) shall:

46 (a) state that the local entity proposes to:

47 (i) designate one or more areas within the local entity's jurisdictional boundaries as an  
48 assessment area;

49 (ii) provide an improvement to property within the proposed assessment area; and

50 (iii) finance some or all of the cost of improvements by an assessment on benefitted  
51 property within the assessment area;

52 (b) describe the proposed assessment area by any reasonable method that allows an  
53 owner of property in the proposed assessment area to determine that the owner's property is  
54 within the proposed assessment area;

55 (c) describe, in a general way, the improvements to be provided to the assessment area,  
56 including:

- 57 (i) the general nature of the improvements; and
- 58 (ii) the general location of the improvements, by reference to streets or portions or  
59 extensions of streets or by any other means that the governing body chooses that reasonably  
60 describes the general location of the improvements;
- 61 (d) state the estimated cost of the improvements as determined by a project engineer;
- 62 (e) state that the local entity proposes to levy an assessment on benefitted property  
63 within the assessment area to pay some or all of the cost of the improvements according to the  
64 estimated direct and indirect benefits to the property from the improvements;
- 65 (f) state the assessment method by which the governing body proposes to levy the  
66 assessment[;], including, if the local entity is a municipality or county, whether the assessment  
67 will be collected:
  - 68 (i) by directly billing a property owner; or
  - 69 (ii) by inclusion on a property tax notice issued in accordance with Section 59-2-1317;
- 70 (g) state:
  - 71 (i) [~~the time within which~~] the date described in Section 11-42-203 and the location at  
72 which protests against designation of the proposed assessment area or of the proposed  
73 improvements are required to be filed; and
  - 74 (ii) the method by which the governing body will determine the number of protests  
75 required to defeat the designation of the proposed assessment area or acquisition or  
76 construction of the proposed improvements;
  - 77 (h) state the date, time, and place of the public hearing required in Section 11-42-204;
- 78 (i) if the governing body elects to create and fund a reserve fund under Section  
79 11-42-702, include a description of:
  - 80 (i) how the reserve fund will be funded and replenished; and
  - 81 (ii) how remaining money in the reserve fund is to be disbursed upon full payment of  
82 the bonds;
- 83 (j) if the governing body intends to designate a voluntary assessment area, include a  
84 property owner consent form that:
  - 85 (i) estimates the total assessment to be levied against the particular parcel of property;
  - 86 (ii) describes any additional benefits that the governing body expects the assessed  
87 property to receive from the improvements; and

88 (iii) designates the date and time by which the fully executed consent form is required  
89 to be submitted to the governing body;

90 (k) if the local entity intends to levy an assessment to pay operation and maintenance  
91 costs or for economic promotion activities, include:

92 (i) a description of the operation and maintenance costs or economic promotion  
93 activities to be paid by assessments and the initial estimated annual assessment to be levied;

94 (ii) a description of how the estimated assessment will be determined;

95 (iii) a description of how and when the governing body will adjust the assessment to  
96 reflect the costs of:

97 (A) in accordance with Section 11-42-406, current economic promotion activities; or

98 (B) current operation and maintenance costs;

99 (iv) a description of the method of assessment if different from the method of  
100 assessment to be used for financing any improvement; and

101 (v) a statement of the maximum number of years over which the assessment will be  
102 levied for:

103 (A) operation and maintenance costs; or

104 (B) economic promotion activities; and

105 (l) if the governing body intends to divide the proposed assessment area into zones  
106 under Subsection 11-42-201(1)(b), include a description of the proposed zones.

107 (2) A notice required under Subsection 11-42-201(2)(a) may contain other information  
108 that the governing body considers to be appropriate, including:

109 (a) the amount or proportion of the cost of the improvement to be paid by the local  
110 entity or from sources other than an assessment;

111 (b) the estimated amount of each type of assessment for the various improvements to  
112 be financed according to the method of assessment that the governing body chooses; and

113 (c) provisions for any improvements described in Subsection 11-42-102(22)(a)(ii).

114 (3) Each notice required under Subsection 11-42-201(2)(a) shall:

115 (a) (i) (A) be published in a newspaper of general circulation within the local entity's  
116 jurisdictional boundaries, once a week for four consecutive weeks, with the last publication at  
117 least five but not more than 20 days before the ~~[deadline for filing protests specified in the~~  
118 ~~notice under Subsection (1)(g)]~~ day of the hearing required in Section 11-42-204; or

119 (B) if there is no newspaper of general circulation within the local entity's jurisdictional  
120 boundaries, be posted in at least three public places within the local entity's jurisdictional  
121 boundaries at least 20 but not more than 35 days before the [~~deadline for filing protests~~  
122 ~~specified in the notice under Subsection (1)(g)] day of the hearing required in Section  
123 11-42-204; and~~

124 (ii) be published on the Utah Public Notice Website described in Section 63F-1-701 for  
125 four weeks before the deadline for filing protests specified in the notice under Subsection  
126 (1)(g); and

127 (b) be mailed, postage prepaid, within 10 days after the first publication or posting of  
128 the notice under Subsection (3)(a) to each owner of property to be assessed within the proposed  
129 assessment area at the property owner's mailing address.

130 Section 2. Section **11-42-203** is amended to read:

131 **11-42-203. Protests.**

132 (1) An owner of property that is proposed to be assessed within an assessment area  
133 may, within [~~the time specified in the notice under Section 11-42-202~~] 30 days after the day of  
134 the hearing described in Section 11-42-204, file a written protest against:

- 135 (a) the designation of the assessment area;  
136 (b) the inclusion of the owner's property in the proposed assessment area;  
137 (c) the proposed improvements to be acquired or constructed; or  
138 (d) any other aspect of the proposed designation of an assessment area.

139 (2) Each protest under Subsection (1)(a) shall describe or otherwise identify the  
140 property owned by the person filing the protest.

141 (3) An owner may withdraw a protest at any time before the [~~conclusion of the hearing~~  
142 ~~under Section 11-42-204~~] expiration of the 60-day period described in Subsection (1) by filing  
143 a written withdrawal with the governing body.

144 (4) If the governing body intends to assess property within the proposed assessment  
145 area by type of improvement or by zone, the governing body shall, in determining whether  
146 adequate protests have been filed, aggregate the protests by the type of improvement or by  
147 zone.

148 (5) The failure of an owner of property within the proposed assessment area to file a  
149 timely written protest constitutes a waiver of any objection to:

- 150 (a) the designation of the assessment area;
- 151 (b) any improvement to be provided to property within the assessment area; and
- 152 (c) the inclusion of the owner's property within the assessment area.

153 Section 3. Section **11-42-204** is amended to read:

154 **11-42-204. Hearing.**

155 (1) On the date and at the time and place specified in the notice under Section  
156 11-42-202, the governing body shall hold a public hearing.

157 (2) (a) The governing body may continue the public hearing from time to time to a  
158 fixed future date and time.

159 (b) The continuance of a public hearing does not restart the toll of the 30 day protest  
160 period described in Section 11-42-203.

161 (3) At the public hearing, the governing body shall:

162 (a) hear all objections to the designation of the proposed assessment area or the  
163 improvements proposed to be provided in the assessment area; and

164 (b) hear all persons desiring to be heard[~~;~~ ~~and~~].

165 [~~(c) consider all protests filed under Section 11-42-203.~~]

166 (4) The governing body may make changes in:

167 (a) improvements proposed to be provided to the proposed assessment area; or

168 (b) the area or areas proposed to be included within the proposed assessment area.

169 Section 4. Section **11-42-206** is amended to read:

170 **11-42-206. Adoption of a resolution or ordinance regarding a proposed**  
171 **assessment area -- Designation of an assessment area may not occur if adequate protests**  
172 **filed -- Recording of resolution or ordinance and notice of proposed assessment.**

173 (1) (a) After holding a public hearing under Section 11-42-204 and considering protests  
174 filed under Section 11-42-203, and subject to Subsection (3), the governing body shall hold a  
175 public meeting to adopt a resolution or ordinance:

176 [~~(a)~~] (i) abandoning the proposal to designate an assessment area; or

177 [~~(b)~~] (ii) designating an assessment area as described in the notice under Section  
178 11-42-202 or with the changes made as authorized under Subsection 11-42-204(4).

179 (b) In accordance with Section 11-42-203, the governing body:

180 (i) may not schedule the public meeting before the expiration of the 60-day protest

181 period; and

182 (ii) shall consider and report on any timely filed protests.

183 (2) If the notice under Section 11-42-202 indicates that the proposed assessment area is  
184 a voluntary assessment area, the governing body shall:

185 (a) delete from the proposed assessment area all property whose owners have not  
186 submitted an executed consent form consenting to inclusion of the owner's property in the  
187 proposed assessment area; and

188 (b) determine whether to designate a voluntary assessment area, after considering:

189 (i) the amount of the proposed assessment to be levied on the property within the  
190 voluntary assessment area; and

191 (ii) the benefits that property within the voluntary assessment area will receive from  
192 improvements proposed to be financed by assessments on the property.

193 (3) If adequate protests have been filed, the governing body may not designate an  
194 assessment area as described in the notice under Section 11-42-202.

195 (4) (a) If the governing body adopts a designation resolution or ordinance designating  
196 an assessment area, the governing body shall, within 15 days after adopting the designation  
197 resolution or ordinance:

198 (i) record the original or certified copy of the designation resolution or ordinance in the  
199 office of the recorder of the county in which property within the assessment area is located; and

200 (ii) file with the recorder of the county in which property within the assessment area is  
201 located a notice of proposed assessment that:

202 (A) states that the local entity has designated an assessment area; and

203 (B) lists, by legal description and tax identification number, the property proposed to  
204 be assessed.

205 (b) A governing body's failure to comply with the requirements of Subsection (4)(a)  
206 does not invalidate the designation of an assessment area.

207 (5) After the adoption of a designation resolution or ordinance under Subsection  
208 (1)~~(b)~~(a), the local entity may begin providing the specified improvements.

209 Section 5. Section **11-42-401** is amended to read:

210 **11-42-401. Levying an assessment -- Prerequisites -- Assessment list.**

211 (1) (a) If a local entity has designated an assessment area in accordance with Part 2,

212 Designating an Assessment Area, the local entity may levy an assessment against property  
213 within that assessment area as provided in this part.

214 (b) If a local entity that is municipality or county designates an assessment area in  
215 accordance with this chapter, the municipality or county may levy an assessment and collect  
216 the assessment in accordance with Subsection 11-42-202(1)(f)(i) or (ii).

217 (c) An assessment billed by a municipality or county in the same manner as a property  
218 tax and included on a property tax notice in accordance with Subsection 11-42-202(1)(f)(ii) is  
219 enforced in accordance with, constitutes a lien in accordance with, and is subject to other  
220 penalty provisions in accordance with this chapter.

221 (2) Before a governing body may adopt a resolution or ordinance levying an  
222 assessment against property within an assessment area:

223 (a) the governing body shall:

224 (i) subject to Subsection (3), prepare an assessment list designating:

225 (A) each parcel of property proposed to be assessed; and

226 (B) the amount of the assessment to be levied against the property;

227 (ii) appoint a board of equalization as provided in Section 11-42-403; and

228 (iii) give notice as provided in Section 11-42-402; and

229 (b) the board of equalization, appointed under Section 11-42-403, shall hold hearings,  
230 make any corrections it considers appropriate to an assessment, and report its findings to the  
231 governing body as provided in Section 11-42-403.

232 (3) (a) The governing body of a local entity shall prepare the assessment list described  
233 in Subsection (2)(a)(i) at any time after:

234 (i) the governing body has determined the estimated or actual operation and  
235 maintenance costs, if the assessment is to pay operation and maintenance costs;

236 (ii) the governing body has determined the estimated or actual economic promotion  
237 costs described in Section 11-42-206, if the assessment is to pay for economic promotion  
238 activities; or

239 (iii) for any other assessment, the governing body has determined:

240 (A) the estimated or actual acquisition and construction costs of all proposed  
241 improvements within the assessment area, including overhead costs and authorized  
242 contingencies;

243 (B) the estimated or actual property price for all property to be acquired to provide the  
244 proposed improvements; and

245 (C) the reasonable cost of any work to be done by the local entity.

246 (b) In addition to the requirements of Subsection (3)(a), the governing body of a local  
247 entity shall prepare the assessment list described in Subsection (2)(a)(i) before:

248 (i) the light service has commenced, if the assessment is to pay for light service; or

249 (ii) the park maintenance has commenced, if the assessment is to pay for park  
250 maintenance.

251 (4) A local entity may levy an assessment for some or all of the cost of improvements  
252 within an assessment area, including payment of:

253 (a) operation and maintenance costs of improvements constructed within the  
254 assessment area;

255 (b) (i) if an outside entity furnishes utility services or maintains utility improvements,  
256 the actual cost that the local entity pays for utility services or for maintenance of  
257 improvements; or

258 (ii) if the local entity itself furnishes utility service or maintains improvements, for the  
259 reasonable cost of supplying the utility service or maintenance;

260 (c) the reasonable cost of supplying labor, materials, or equipment in connection with  
261 improvements; and

262 (d) (i) the reasonable cost of connection fees; or

263 (ii) the reasonable costs, as determined by the local entity governing body, if the local  
264 entity owns or supplies any sewer, storm drainage, water, gas, electric, or communications  
265 connections.

266 (5) A local entity may not levy an assessment for an amount donated or contributed for  
267 an improvement or part of an improvement.

268 (6) The validity of an otherwise valid assessment is not affected because the actual cost  
269 of improvements exceeds the estimated cost.

270 (7) (a) Subject to Subsection (7)(b), an assessment levied to pay for operation and  
271 maintenance costs may not be levied over a period of time exceeding five years beginning on  
272 the day on which the local entity adopts the assessment ordinance or assessment resolution for  
273 the operation and maintenance costs assessment.

274 (b) A local entity may levy an additional assessment described in Subsection (7)(a) in  
 275 the assessment area designated for the assessment described in Subsection (7)(a) if, after the  
 276 five-year period expires, the local entity complies with the applicable levy provisions of this  
 277 part.

278 Section 6. Section **17B-1-211** is amended to read:

279 **17B-1-211. Notice of public hearings -- Publication of resolution.**

280 (1) Before holding a public hearing or set of public hearings under Section 17B-1-210,  
 281 the legislative body of each county or municipality with which a request is filed or that adopts a  
 282 resolution under Subsection 17B-1-203(1)(d) and the board of trustees of each local district  
 283 that adopts a resolution under Subsection 17B-1-203(1)(e) shall:

284 (a) (i) (A) except as provided in Subsections (1)(a)(i)(B) and (1)(a)(ii), publish notice  
 285 in a newspaper or combination of newspapers of general circulation within the applicable area  
 286 in accordance with Subsection (2); or

287 (B) if there is no newspaper or combination of newspapers of general circulation  
 288 within the applicable area, post notice in accordance with Subsection (2)[~~-(F)~~] at least one  
 289 notice per 1,000 population of that area[;] and [~~(H)~~] at places within the area that are most  
 290 likely to provide actual notice to residents of the area; and

291 (ii) publish notice on the Utah Public Notice Website created in Section 63F-1-701, for  
 292 two weeks before the hearing or the first of the set of hearings; or

293 (b) mail a notice to each registered voter residing within and each owner of real  
 294 property located within the proposed local district.

295 (2) Each published notice under Subsection (1)(a)(i)(A) shall:

296 (a) be no less than 1/4 page in size, use type no smaller than 18 point, and be  
 297 surrounded by a 1/4-inch border;

298 (b) if possible, appear in a newspaper that is published at least one day per week;

299 (c) if possible, appear in a newspaper of general interest and readership in the area and  
 300 not of limited subject matter;

301 (d) be placed in a portion of the newspaper other than where legal notices and  
 302 classified advertisements appear; and

303 (e) be [~~run at least~~] published once each week for [~~two successive~~] four consecutive  
 304 weeks, with the final publication being no [~~less~~] fewer than [~~three~~] five and no more than [~~10~~]

305 20 days before the hearing or the first of the set of hearings.

306 (3) Each notice required under Subsection (1) shall:

307 (a) if the hearing or set of hearings is concerning a resolution:

308 (i) contain the entire text or an accurate summary of the resolution; and

309 (ii) state the deadline for filing a protest against the creation of the proposed local  
310 district;

311 (b) clearly identify each governing body involved in the hearing or set of hearings;

312 (c) state the date, time, and place for the hearing or set of hearings and the purposes for  
313 the hearing or set of hearings; and

314 (d) describe or include a map of the entire proposed local district.

315 (4) County or municipal legislative bodies may jointly provide the notice required  
316 under this section if all the requirements of this section are met as to each notice.

317 Section 7. Section **17B-1-213** is amended to read:

318 **17B-1-213. Protest after adoption of resolution -- Adoption of resolution**  
319 **approving creation for certain districts.**

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

321 (a) filed with the county clerk, municipal clerk or recorder, or local district secretary or  
322 clerk, as the case may be, within 60 days after the last public hearing required under Section  
323 17B-1-210; and

324 (b) signed by:

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

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

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

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

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

333 (2) An owner may withdraw a protest at any time before the expiration of the 60-day  
334 period described in Subsection (1)(a).

335 [~~2~~] (3) If adequate protests are filed, the governing body that adopted a resolution

336 under Subsection 17B-1-203(1)(d) or (e):

337 (a) may not:

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

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

342 (iii) for a period of two years, adopt a resolution under Subsection 17B-1-203(1)(d) or  
343 (e) proposing the creation of a local district including substantially the same area as the  
344 applicable area and providing the same service as the proposed local district in the protested  
345 resolution; and

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

348 [~~(3)~~] (4) Subsection [~~(2)~~] (3)(a) may not be construed to prevent an election from being  
349 held for a proposed local district whose boundaries do not include an applicable area that is the  
350 subject of adequate protests.

351 [~~(4)~~] (5) (a) If adequate protests are not filed with respect to a resolution proposing the  
352 creation of a local district for which an election is not required under Subsection  
353 17B-1-214(3)(d), (e), or (f), a resolution approving the creation of the local district may be  
354 adopted by:

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

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

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

360 (b) Each resolution adopted under Subsection [~~(4)~~] (5)(a) shall:

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

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

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

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

365 (v) provide a process for the appointment of the members of the initial board of  
366 trustees.

367 Section 8. Section **17B-1-214** is amended to read:

368 **17B-1-214. Election -- Exceptions.**

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

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

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

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

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

382 (a) for an election pursuant to a property owner or registered voter petition, more than  
383 45 days after certification of the petition under Subsection 17B-1-209(3)(a); or

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

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

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

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

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

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

394 (b) a petition filed under Subsection 17B-1-203(1)(b) if it contains the signatures of  
395 registered voters residing within the proposed local district as a whole and within each  
396 applicable area, equal in number to at least 67% of the number of votes cast in the proposed  
397 local district as a whole and in each applicable area, respectively, for the office of governor at

398 the last general election prior to the filing of the petition;

399 (c) a groundwater right owner petition filed under Subsection 17B-1-203(1)(c) if the  
400 petition contains the signatures of the owners of groundwater rights that:

401 (i) are diverted within the proposed local district; and

402 (ii) cover at least 67% of the total amount of groundwater diverted in accordance with  
403 groundwater rights within the proposed local district as a whole and within each applicable  
404 area;

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

409 (e) a resolution adopted under Subsection 17B-1-203(1)(d) or (e) if the resolution  
410 proposes the creation of a local district that has no registered voters within its boundaries; or

411 (f) a resolution adopted under Subsection 17B-1-203(1)(d) on or after May 11, 2010,  
412 that proposes the creation of a local district described in Subsection 17B-1-202(1)(a)(xiii).

413 (4) (a) If the proposed local district is located in more than one county, the responsible  
414 clerk shall coordinate with the clerk of each other county and the clerk or recorder of each  
415 municipality involved in an election under Subsection (1) so that the election is held on the  
416 same date and in a consistent manner in each jurisdiction.

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

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

422 Section 9. Section **17B-1-215** is amended to read:

423 **17B-1-215. Notice and plat to lieutenant governor -- Recording requirements --**  
424 **Certificate of incorporation -- Local district incorporated as specialized local district or**  
425 **basic local district -- Effective date.**

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

428 (i) a copy of a notice of an impending boundary action, as defined in Section 67-1a-6.5,

429 that meets the requirements of Subsection 67-1a-6.5(3); and

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

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

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

436 (ii) certification of a petition as to which the election requirement of Subsection  
437 17B-1-214(1) does not apply because of Subsection 17B-1-214(3)(a), (b), or (c); or

438 (iii) adoption of a resolution, under Subsection 17B-1-213[~~(4)~~](5) approving the  
439 creation of a local district for which an election was not required under Subsection  
440 17B-1-214(3)(d), (e), or (f), by the legislative body of each county whose unincorporated area  
441 is included within and the legislative body of each municipality whose area is included within  
442 the proposed local district, or by the board of trustees of the initiating local district.

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

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

447 (i) the original:

448 (A) notice of an impending boundary action;

449 (B) certificate of incorporation; and

450 (C) approved final local entity plat; and

451 (ii) if applicable, a certified copy of each resolution adopted under Subsection  
452 17B-1-213[~~(4)~~](5); or

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

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

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

456 (B) if applicable, a certified copy of each resolution adopted under Subsection  
457 17B-1-213[~~(4)~~](5); and

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

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

460 and

461 (B) if applicable, a certified copy of each resolution adopted under Subsection  
462 17B-1-213[~~(4)~~](5).

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

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

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

468 (c) if an election was not required because of Subsection 17B-1-214(3)(d), (e), or (f),  
469 the area of the new local district as described in the resolution adopted under Subsection  
470 17B-1-213[~~(4)~~](5).

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

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

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

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

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

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

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

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

486 Section 10. Section **17D-1-205** is amended to read:

487 **17D-1-205. Notice.**

488 (1) Each notice required under Subsection 17D-1-204(1) shall:

489 (a) state that:

490 (i) the legislative body has adopted a resolution stating its intent to create a special

491 service district; or

492 (ii) a petition has been filed proposing the creation of a special service district;

493 (b) describe the boundary of the proposed special service district;

494 (c) generally describe each service that the special service district is proposed to  
495 provide;

496 (d) state that taxes may be levied annually upon all taxable property within the  
497 proposed special service district;

498 (e) state that fees or charges may be imposed to pay for some or all of the services that  
499 the special service district is proposed to provide;

500 (f) explain the process, requirements, and timetable for filing a protest against the  
501 creation of the special service district or against a service that the special service district is  
502 proposed to provide;

503 (g) designate a date, time, and place for a public hearing on the proposed creation of  
504 the special service district; and

505 (h) except as provided in Subsection (2), be published:

506 (i) (A) [~~at least~~] once a week [~~during three~~] for four consecutive weeks;

507 (B) not [~~less~~] fewer than [~~21~~] five days [~~or~~] and no more than [~~35~~] 20 days before the  
508 date of the public hearing required under Subsection 17D-1-204(2); and

509 (C) in a newspaper of general circulation in the county or municipality by which the  
510 special service district is proposed to be created; and

511 (ii) in accordance with Section 45-1-101 for 35 days before the date of the public  
512 hearing required under Subsection 17D-1-204(2).

513 (2) Notwithstanding Subsection (1)(h)(i), if the proposed special service district is  
514 located entirely within a city of the third, fourth, or fifth class or a town that has no newspaper  
515 of general circulation in the city or town, the legislative body of the city or town may provide  
516 that the notice required under Subsection 17D-1-204(1) be given by posting the notice in at  
517 least five public places in the city or town at least 21 days before the public hearing required  
518 under Subsection 17D-1-204(2).

519 (3) The legislative body of the county or municipality by which the special service  
520 district is proposed to be created may include in a notice under this section any other  
521 information that the legislative body considers necessary or appropriate.

522 Section 11. Section 17D-1-206 is amended to read:

523 **17D-1-206. Protests.**

524 (1) An interested person may protest:

525 (a) the creation of a special service district; or

526 (b) a service that the special service district is proposed to provide.

527 (2) Each protest under Subsection (1) shall:

528 (a) be in writing;

529 (b) be submitted:

530 (i) to the legislative body of the county or municipality by which the special service  
531 district is proposed to be created; and

532 (ii) no later than ~~[15]~~ 60 days after the public hearing required under Subsection  
533 17D-1-204(2); and

534 (c) explain why the person is protesting.

535 (3) A person who submitted a written protest against the creation of a special service  
536 district may withdraw the protest or, having withdrawn a protest, cancel the withdrawal, ~~[until~~  
537 ~~30]~~ no later than 60 days after the public hearing required under Subsection 17D-1-204(2).

538 (4) The legislative body of a county or municipality may not adopt a resolution or  
539 ordinance creating a special service district if adequate protests are filed with respect to the  
540 creation of the special service district.

541 (5) The legislative body of a county or municipality may not adopt a resolution or  
542 ordinance authorizing a special service district to provide a service if adequate protests are filed  
543 with respect to that service.

544 Section 12. Section 59-2-1317 is amended to read:

545 **59-2-1317. Index of property owners -- Tax notice -- Contents of notice.**

546 (1) The treasurer shall:

547 (a) collect the taxes; and

548 (b) furnish to each taxpayer, except those taxpayers under Sections 59-2-1302 and  
549 59-2-1307, by mail, postage prepaid, or leave at the taxpayer's residence or usual place of  
550 business, if known, a notice stating:

551 (i) the kind and value of property assessed to the taxpayer;

552 (ii) the street address of the property, if available to the county;

553 (iii) that the property may be subject to a detailed review in the next year under Section  
554 59-2-303.1;

555 (iv) the amount of taxes levied;

556 (v) property tax information pertaining to taxpayer relief, options for payment of taxes,  
557 and collection procedures;

558 (vi) if applicable, the amount of an assessment assessed in accordance with Section  
559 11-42-401;

560 [~~(vi)~~] (vii) other information specifically authorized to be included on the notice under  
561 Title 59, Chapter 2, Property Tax Act; and

562 [~~(vii)~~] (viii) other property tax information approved by the commission.

563 (2) For any property for which property taxes are delinquent, the treasurer shall stamp  
564 on the notice "Prior taxes are delinquent on this parcel."

565 (3) The notice shall:

566 (a) separately state all taxes levied only on a certain kind or class of property for a  
567 special purpose;

568 (b) have printed or stamped on it when and where the taxes are payable;

569 (c) state the date on which the taxes will be delinquent; and

570 (d) state the penalty provided by law.

571 (4) (a) The notice shall be mailed by November 1.

572 (b) The treasurer shall keep on file in the treasurer's office the information set forth in  
573 the notice.

574 (c) The county treasurer is not required to mail out a tax receipt acknowledging  
575 payment.