

491 the local entity may not assess a levy against a benefitted property omitted from the notice  
 492 unless:

493 (a) the property owner gives written consent;

494 (b) the property owner received notice under Subsection 11-42-401(2)(a)(iii) and did  
 495 not object to the levy of the assessment before the final hearing of the board of equalization; or

496 (c) the benefitted property is conveyed to a subsequent purchaser and, before the date  
 497 of conveyance, the requirements of Subsections 11-42-206(3)(a)(i) and (ii), or, if applicable,  
 498 Subsection ~~H~~→ [11-42-206(3)] 11-42-207(1)(d)(i) ←~~H~~ are met.

499 Section 5. Section 11-42-203 is amended to read:

500 **11-42-203. Protests.**

501 (1) An owner of property that is proposed to be assessed [~~within~~] and who does not  
 502 want the property to be included in an assessment area may, within 60 days after the day of the  
 503 hearing described in Subsection 11-42-204(1), file a written protest:

504 (a) against:

505 [~~(a)~~] (i) the designation of the assessment area;

506 [~~(b)~~] (ii) the inclusion of the owner's property in the proposed assessment area;

507 [~~(c)~~] (iii) the proposed improvements to be acquired or constructed; or

508 (iv) if applicable, the inclusion of an unassessed benefitted government property, the  
 509 benefit for which the other assessed properties will collectively pay; or

510 [~~(d)~~] (b) protesting:

511 (i) whether the assessment meets the requirements of Section 11-42-409; or

512 (ii) any other aspect of the proposed designation of an assessment area.

513 (2) Each protest under [~~Subsection (1)(a)~~] Subsection (1) shall:

514 (a) describe or otherwise identify the property owned by the person filing the protest[-];

515 and

516 (b) include the signature of the owner of the property.

517 (3) An owner may withdraw a protest at any time before the expiration of the 60-day  
 518 period described in Subsection (1) by filing a written withdrawal with the governing body.

519 (4) If the governing body intends to assess property within the proposed assessment  
 520 area by type of improvement or [~~by zone;~~] classification, as described in Section 11-42-201,  
 521 and the governing body has clearly noticed its intent, the governing body shall[-];