

# HB0457S05 compared with HB0457S02

~~{Omitted text}~~ shows text that was in HB0457S02 but was omitted in HB0457S05  
inserted text shows text that was not in HB0457S02 but was inserted into HB0457S05

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1            ~~{Municipal Annexation Amendments}~~ County Governance Modifications

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: James A. Dunnigan**

Senate Sponsor: Ronald M. Winterton



2

3 **LONG TITLE**

4 **General Description:**

5        This bill modifies provisions relating to ~~{annexation of unincorporated areas of a}~~ county ~~{of the~~  
6 ~~second class}~~ governance.

6 **Highlighted Provisions:**

7        This bill:

9        ▶ modifies definitions;

10       ▶ requires certain unincorporated islands in a county of the second class to automatically annex  
into a bordering municipality;

11       ▶ requires a county of the second class to provide notice of an automatic annexation;

12       ▶ permits ~~{a}~~ certain local legislative ~~{body of a county of the second class}~~ bodies to exempt  
13 ~~{certain}~~ unincorporated islands from automatic annexation; ~~{and}~~

14       ▶ permits a final local entity plat for an annexation to depict non-contiguous areas~~{:}~~ ;

15       ▶ modifies the authority of a county operating under the council-manager form of  
government to delegate accounting services; and

17       ▶ makes technical and conforming changes.

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18 **Money Appropriated in this Bill:**

19 None

20 **Other Special Clauses:**

21 None

22 **Utah Code Sections Affected:**

23 AMENDS:

24 **10-2-801 , as renumbered and amended by Laws of Utah 2025, Chapter 399**

25 **10-2-813 , as renumbered and amended by Laws of Utah 2025, Chapter 399**

26 **10-2-814 , as renumbered and amended by Laws of Utah 2025, Chapter 399**

27 **17-69-304 , as renumbered and amended by Laws of Utah 2025, First Special Session,**  
**Chapter 13**

29 **17-73-507 , as renumbered and amended by Laws of Utah 2025, First Special Session, Chapter 13**

31

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

33 **Section 1. Section 10-2-801 is amended to read:**

34 **10-2-801. Definitions.**

As used in this part:

36 (1) "Affected area" means an annexed area or area proposed for annexation.

37 (2) "Affected entity" means:

38 (a) a county of the first or second class in whose unincorporated area the area proposed for annexation  
is located;

40 (b) a county of the third, fourth, fifth, or sixth class in whose unincorporated area the area proposed for  
annexation is located, if the area includes residents or commercial or industrial development;

43 (c) a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts,  
or special service district under Title 17D, Chapter 1, Special Service District Act, whose boundary  
includes any part of an area proposed for annexation;

47 (d) a school district whose boundary includes any part of an area proposed for annexation, if the  
boundary is proposed to be adjusted as a result of the annexation; and

50 (e) a municipality whose boundaries are within 1/2 mile of an area proposed for annexation.

52 (3) "Annexation action" means:

53 (a) the enactment of an ordinance annexing an unincorporated area;

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- 54 (b) the enactment of an ordinance approving a boundary adjustment by each of the municipalities  
involved in the boundary adjustment; or
- 56 (c) an automatic annexation that occurs on July 1, 2027, under Subsection [~~10-2-814(2)~~  
(b)] 10-2-814(5).
- 58 (4) "Annexation petition" means a petition under Section 10-2-806 proposing the annexation to a  
municipality of a contiguous, unincorporated area that is contiguous to the municipality.
- 61 (5) "Annexing municipality" means:
- 62 (a) the municipality that annexes an unincorporated area; or
- 63 (b) the municipality to which an unincorporated island is automatically annexed under Section  
10-2-814.
- 65 (6) "Applicable legislative body" means:
- 66 (a) the legislative body of each municipality that enacts an ordinance under this part approving the  
annexation of an unincorporated area or the adjustment of a boundary; or
- 69 (b) the legislative body of a municipality to which an unincorporated island is automatically annexed  
under Section 10-2-814.
- 71 (7) "Expansion area" means the unincorporated area that is identified in an annexation policy plan under  
Section 10-2-803 as the area that the municipality anticipates annexing in the future.
- 74 (8) "Feasibility consultant" means a person or firm with expertise in the processes and economics of  
local government.
- 76 (9) "Mining protection area" means the same as that term is defined in Section 17-41-101.
- 77 (10) "Municipal records officer" means a:
- 78 (a) city recorder; or
- 79 (b) town clerk.
- 80 (11) "Municipal selection committee" means a committee in each county composed of the mayor of  
each municipality within that county.
- 82 (12) "Owner of real property" means:
- 83 (a) the record title owner according to the records of the county recorder on the date of the filing of the  
petition or protest; or
- 85 (b) the lessee of military land, as defined in Section 63H-1-102, if the area proposed for annexation  
includes military land that is within a project area described in a project area plan adopted by

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the military installation development authority under Title 63H, Chapter 1, Military Installation Development Authority Act.

- 89 (13) "Private," with respect to real property, means not owned by:  
90 (a) the United States or any agency of the federal government;  
91 (b) the state;  
92 (c) a county;  
93 (d) a municipality;  
94 (e) a school district;  
95 (f) a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts;  
97 (g) a special service district under Title 17D, Chapter 1, Special Service District Act; or  
98 (h) any other political subdivision or governmental entity of the state.  
99 (14)  
(a) "Rural real property" means a group of contiguous tax parcels, or a single tax parcel, that:  
101 (i) are under common ownership;  
102 (ii) consist of no less than 1,000 total acres;  
103 (iii) are zoned for manufacturing or agricultural purposes; and  
104 (iv) do not have a residential unit density greater than one unit per acre.  
105 (b) "Rural real property" includes any portion of private real property, if the private real property:  
107 (i) qualifies as rural real property under Subsection (14)(a); and  
108 (ii) consists of more than 1,500 total acres.  
109 (15) "Specified county" means a county of the second, third, fourth, fifth, or sixth class.  
110 (16) "Unincorporated peninsula" means an unincorporated area:  
111 (a) that is part of a larger unincorporated area;  
112 (b) that extends from the rest of the unincorporated area of which it is a part;  
113 (c) that is surrounded by land that is within a municipality, except where the area connects to and  
extends from the rest of the unincorporated area of which it is a part; and  
116 (d) whose width, at any point where a straight line may be drawn from a place where it borders a  
municipality to another place where it borders a municipality, is no more than 25% of the boundary  
of the area where it borders a municipality.  
119 (17) "Urban development" means:  
120

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(a) a housing development with more than 15 residential units and an average density greater than one residential unit per acre; or

(b) a commercial or industrial development for which cost projections exceed \$750,000 for all phases.

Section 2. Section 10-2-813 is amended to read:

**10-2-813. Filing of notice and plat -- Recording and notice requirements -- Effective date of annexation or boundary adjustment.**

(1) An applicable legislative body shall:

(a) within 60 days after an annexation action, file with the lieutenant governor:

(i) 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);

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

(iii) if applicable, a copy of a resolution under Subsection [~~10-2-814(2)(a)(ii)~~] 10-2-814(2)(b);

(b) upon the lieutenant governor's issuance of a certificate of annexation or boundary adjustment, as the case may be, under Section 67-1a-6.5:

(i) if the annexed area or area subject to the boundary adjustment is located within the boundary of a single county, submit to the recorder of that county the original notice of an impending boundary action, the original certificate of annexation or boundary adjustment, the original approved final local entity plat, and a certified copy of the ordinance approving the annexation or boundary adjustment; or

(ii) if the annexed area or area subject to the boundary adjustment is located within the boundaries of more than a single county:

(A) submit to the recorder of one of the affected counties the original notice of impending boundary action, the original certificate of annexation or boundary adjustment, and the original approved final local entity plat;

(B) submit to the recorder of each other affected county a certified copy of the documents listed in Subsection (1)(b)(ii)(A); and

(C) submit a certified copy of the ordinance approving the annexation or boundary adjustment to each county described in Subsections (1)(b)(ii)(A) and (B); and

(c) concurrently with Subsection (1)(b):

(i) send notice of the annexation or boundary adjustment to each affected entity; and

(ii) in accordance with Section 53-2d-514, file with the Bureau of Emergency Medical Services:

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- 154 (A) a certified copy of the ordinance approving the annexation of an unincorporated area or the  
adjustment of a boundary, if applicable; and
- 156 (B) a copy of the approved final local entity plat.
- 157 (2) If an annexation under this part or a boundary adjustment under Part 9, Municipal Boundary  
Adjustments, also causes an automatic annexation to a special district under Section 17B-1-416  
or an automatic withdrawal from a special district under Subsection 17B-1-502(2), the municipal  
legislative body shall, as soon as practicable after the lieutenant governor issues a certificate of  
annexation or boundary adjustment under Section 67-1a-6.5, send notice of the annexation or  
boundary adjustment to the special district to which the annexed area is automatically annexed or  
from which the annexed area is automatically withdrawn.
- 165 (3) Each notice required under Subsection (1) relating to an annexation or boundary adjustment shall  
state the effective date of the annexation or boundary adjustment, as determined under Subsection  
(4).
- 168 (4) An annexation under this part or a boundary adjustment under Part 9, Municipal Boundary  
Adjustments, is completed and takes effect:
- 170 (a) for the annexation of or boundary adjustment affecting an area located in a county of the first class,  
except for an annexation under Section 10-2-812:
- 172 (i) July 1 following the lieutenant governor's issuance under Section 67-1a-6.5 of a certificate of  
annexation or boundary adjustment if:
- 174 (A) the certificate is issued during the preceding November 1 through April 30; and
- 176 (B) the requirements of Subsection (1) are met before that July 1; or
- 177 (ii) January 1 following the lieutenant governor's issuance under Section 67-1a-6.5 of a certificate of  
annexation or boundary adjustment if:
- 179 (A) the certificate is issued during the preceding May 1 through October 31; and
- 180 (B) the requirements of Subsection (1) are met before that January 1; and
- 181 (b) subject to Subsection (5), for all other annexations and boundary adjustments, the date of the  
lieutenant governor's issuance, under Section 67-1a-6.5, of a certificate of annexation or boundary  
adjustment.
- 184 (5)
- (a) The effective date of an annexation or boundary adjustment for purposes of assessing property  
within an affected area is governed by Section 59-2-305.5.

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- 186 (b) Until the documents listed in Subsection (1)(b)(i) are recorded in the office of the recorder of each  
county in which the property is located, a municipality may not:
- 188 (i) levy or collect a property tax on property within an affected area;
- 189 (ii) levy or collect an assessment on property within an affected area; or
- 190 (iii) charge or collect a fee for service provided to property within an affected area, unless the  
municipality was charging and collecting the fee within that area immediately before annexation.

193 Section 3. Section **10-2-814** is amended to read:

194 **10-2-814. Automatic annexations in counties of the first class and second class-- Notice.**

28 (1) As used in this section:

29 (a) "Most populous bordering municipality" means the municipality with the highest population of any  
municipality that shares a common border with an unincorporated island.

32 (b) "Unincorporated island" means~~[-an area that is]:~~

33 (i) within a county of the first class~~;~~ , an area that is:

34 ~~[(ii)] (A) not within a municipality; and~~

35 ~~[(iii)] (B) completely surrounded by land that is within one or more municipalities within the county of  
the first class~~[-]; or~~~~

37 ~~(ii) within a county of the second class {with a population of 350,000 or less} , an area {that is} :~~

39 ~~(A) that is 55 acres or smaller;~~

40 ~~(B) that is not within a municipality;~~

41 ~~(C) that is completely surrounded by land that is within one municipality within the county of the  
second class; and~~

43 ~~(D)~~

~~(I) {provided} to which the municipality that completely surrounds the area provides sanitary sewer  
service or culinary water service {by the most populous bordering municipality; or} ;~~

45 ~~{(H) {not provided sanitary sewer service or culinary water service.} }~~

212 ~~(II) that does not contain any public infrastructure; or~~

46 ~~{(2)}~~

~~{(a)} that contains public infrastructure that currently meets the municipal code and standards of the  
municipality that completely surrounds the area.~~

215 ~~(2)~~

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~~(a)~~ Notwithstanding any other provision of this part, on July 1, 2027, an unincorporated island within a county of the first class is automatically annexed to:

48 ~~(i)~~ (a) the most populous bordering municipality, except as provided in Subsection ~~(2)(a)(ii)~~ ~~{~~ ~~or~~  
~~(3)~~ (2)(b); or

50 ~~(ii)~~ (b) a municipality other than the most populous bordering municipality if:

51 ~~(A)~~ (i) the other municipality shares a common border with the unincorporated island; and

53 ~~(B)~~ (ii) the other municipality and the most populous bordering municipality each adopt a resolution agreeing that the unincorporated island should be annexed to the other municipality.

225 (3) Notwithstanding any other provision of this part, and except as provided in Subsection (6) or (7), on July 1, 2027, an unincorporated island within a county of the second class is automatically annexed to the municipality that completely surrounds the unincorporated island.

229 (4)

(a) No later than May 1, 2027, a county of the second class in which an unincorporated island will be automatically annexed shall:

231 (i) mail written notice to each owner of real property located within the unincorporated island that includes:

233 (A) a description and map of the unincorporated island;

234 (B) the effective date of the automatic annexation; and

235 (C) information about the municipality into which the unincorporated island will be annexed including:

237 (I) a summary of services the municipality provides; and

238 (II) the municipality's contact information; and

239 (ii) publish notice of the automatic annexation on the Utah Public Notice Website.

240 (b) A county required to provide the notice described in Subsection (4)(a) shall consult with the applicable municipality when preparing the notice.

242 (c) The notice described in Subsection (4)(a) is in addition to any boundary certification or recording requirements under this chapter.

56 ~~(b)~~ (5) The effective date of an annexation under Subsection ~~(2)(a)~~ (2) or (3) is governed by Section 10-2-813.

58 (3)~~(6)~~ A legislative body of a county of the second class with a population of less than 600,000 may exempt an unincorporated island or a portion of an unincorporated island from the requirements of

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this section by adopting a resolution on or before May 1, 2027, that includes a description or map of each exempted unincorporated island or portion of an unincorporated island.

251 (7) In a county of the second class with a population of 600,000 or more, a legislative body of a  
municipality may exempt an unincorporated island or a portion of an unincorporated island from  
the requirements of this section by adopting a resolution on or before May 1, 2027, that includes a  
description or map of each exempted unincorporated island or portion of an unincorporated island.

256 Section 4. Section 17-69-304 is amended to read:

257 **17-69-304. Accounting services.**

258 (1) Except as provided in Subsections (2) and (3), the county auditor shall provide accounting services  
for the county.

260 (2) For a county operating under the county executive-council form of government as described in  
Section 17-62-203, the county council may, by ordinance, delegate accounting services provided for  
or executed on behalf of the entire county:

263 (a) to the county executive; or

264 (b) to a county office's or department's officer or director.

265 (3) For a county operating under the council-manager form of county government as described in  
Section 17-62-204,~~[ if the county auditor provides preapproval or postpayment review for all~~  
~~payments by the county,]~~ the county council may~~[ by ordinance passed on or before December 31,~~  
~~2021,]~~ delegate accounting services provided for or executed on behalf of the entire county:

270 (a) to the county manager; or

271 (b) to a county office's or department's officer or director.

272 (4) If a county council delegates the provision of accounting services in accordance with Subsection (2)  
or (3):

274 (a) the county council shall make the delegation in accordance with good management practice to  
foster:

276 (i) effectiveness;

277 (ii) efficiency; and

278 (iii) the adequate protection of a county asset;

279 (b) the county council shall make the delegation by considering appropriate checks and balances within  
county government; and

281

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(c) the county entity that is selected to provide accounting services shall prepare the tentative budget as provided in Chapter 63, Fiscal Authority and Processes.

283 Section 5. Section **17-73-507** is amended to read:

284 **17-73-507. Final plats of local entity boundary actions -- County surveyor approval of final plat -- Plat requirements.**

65 (1) Upon request and in consultation with the county recorder, the county surveyor of each county in which property depicted on a plat is located shall determine whether the plat is a final local entity plat.

68 (2)

(a) If a county surveyor determines that a plat meets the requirements of Subsection (3), the county surveyor shall approve the plat as a final local entity plat.

70 (b) The county surveyor shall indicate the approval of a plat as a final local entity plat on the face of the final local entity plat.

72 (3) A plat may not be approved as a final local entity plat unless the plat:

73 (a) contains a graphical illustration depicting:

74 (i) in the case of a proposed creation or incorporation of a local entity, the boundary of the proposed local entity;

76 (ii) in the case of a proposed annexation of an area into an existing local entity, the boundary of the area proposed to be annexed, which may include non-contiguous areas;

79 (iii) in the case of a proposed adjustment of a boundary between local entities, the boundary of the area that the boundary adjustment proposes to move from inside the boundary of one local entity to inside the boundary of another local entity;

82 (iv) in the case of a proposed withdrawal or disconnection of an area from a local entity, the boundary of the area that is proposed to be withdrawn or disconnected;

84 (v) in the case of a proposed consolidation of multiple local entities, the boundary of the proposed consolidated local entity; and

86 (vi) in the case of a proposed division of a local entity into multiple local entities, the boundary of each new local entity created by the proposed division;

88 (b) is created on reproducible material that is:

89 (i) permanent in nature; and

90 (ii) the size and type specified by the county recorder;

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- 91 (c) is drawn to a scale so that all data are legible;
- 92 (d) contains a map or complete and accurate boundary information, including, as appropriate, calls  
along existing boundary lines, sufficient to enable:
- 94 (i) the county surveyor to establish the boundary on the ground, in the event of a dispute about the  
accurate location of the boundary; and
- 96 (ii) the county recorder to identify, for tax purposes, each tract or parcel included within the boundary;
- 98 (e) depicts a name for the plat, approved by the county recorder, that is sufficiently unique to  
distinguish the plat from all other recorded plats in the county;
- 100 (f) contains:
- 101 (i) the name of the local entity whose boundary is depicted on the plat;
- 102 (ii) the name of each county within which any property depicted on the plat is located;
- 103 (iii) the date that the plat was prepared;
- 104 (iv) a north arrow and legend;
- 105 (v) a signature block for:
- 106 (A) the signatures of:
- 107 (I) the professional land surveyor who prepared the plat; and
- 108 (II) the local entity's approving authority; and
- 109 (B) the approval of the county surveyor; and
- 110 (vi) a three-inch by three-inch block in the lower right hand corner for the county recorder's use when  
recording the plat;
- 112 (g) has been certified and signed by a professional land surveyor licensed under Title 58, Chapter 22,  
Professional Engineers and Professional Land Surveyors Licensing Act; and
- 115 (h) has been reviewed and signed by the approving authority of the local entity whose boundary is  
depicted on the plat.
- 117 (4) The county surveyor may charge and collect a reasonable fee for the costs associated with:
- 119 (a) the process of determining whether a plat is a final local entity plat; and
- 120 (b) the approval of a plat as a final local entity plat.

342 Section 6. **Effective date.**

Effective Date.

This bill takes effect on May 6, 2026.

3-3-26 2:44 PM