

**Jordan D. Teuscher** proposes the following substitute bill:

**County Formation Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jordan D. Teuscher**

Senate Sponsor:

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to the creation of a new county.

**Highlighted Provisions:**

This bill:

- defines terms;
- establishes a process for the legislative body of a petitioning municipality to initiate a process to create a new county;
- imposes a threshold for petitioners and certain viability requirements on the formation of a new county, including the completion of a feasibility study;
- allows certain rural property to remain in a seceding county, in certain circumstances;
- provides for the continuation of property taxation between a seceding county and a new county to satisfy general obligation or revenue bond indebtedness;
- requires a new county to levy local option sales and use taxes for transportation at the same rate and in the same manner as the seceding county for transactions within the new county;
- clarifies provisions regarding the division assets and liabilities between a seceding county and a new county; and
- makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17-61-101**, as enacted by Laws of Utah 2025, First Special Session, Chapter 13

17-61-401, as renumbered and amended by Laws of Utah 2025, First Special Session,  
Chapter 13

17-61-402, as renumbered and amended by Laws of Utah 2025, First Special Session,  
Chapter 13

17-61-405, as renumbered and amended by Laws of Utah 2025, First Special Session,  
Chapter 13

17-61-407, as renumbered and amended by Laws of Utah 2025, First Special Session,  
Chapter 13

ENACTS:

17-61-408, Utah Code Annotated 1953

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

Section 1. Section 17-61-101 is amended to read:

**17-61-101 . Definitions.**

(1) "Annexing county" means the county to which a portion of territory of an adjoining county is annexed, or proposed to be annexed, as provided in Part 3, County Annexation.

(2) "Consolidating county" means the county to which another county is joined, or is proposed to be joined, by consolidation as provided in Part 2, Consolidation of Counties.

(3) "Divided county" means the county that existed before the creation of a new county through the process described in Part 4, Creating New Counties.

~~[(3)]~~ (4) "Independent surveyor" means the surveyor whose position is established within the Utah Geospatial Resource Center under Section 63A-16-505.

~~[(4)]~~ (5) "Initiating county" means the county from which a portion of territory is annexed, or is proposed to be annexed, to an adjoining county as provided in Part 3, County Annexation.

~~[(5)]~~ (6) "New county" means the county that is created through the process described in Part 4, Creating New Counties.

~~[(6)]~~ (7) "Originating county" means the county that is joined, or is proposed to be joined, to another county through consolidation as provided in Part 2, Consolidation of Counties.

(8) "Petitioning municipality" means a municipality located within a county with a population of more than 1,000,000.

~~[(7)]~~ (9) "Seceding county" means the county that loses, or is proposed to lose, territory to a new county through the process described in Part 4, Creating New Counties.

(10) "Triggering resolution" means a legislative instrument indicating a desire to create a

new county through the process described in Part 4, Creating New Counties.

Section 2. Section **17-61-401** is amended to read:

**17-61-401 . Creating a new county -- Petition -- Certification of petition signatures -- Removal of signature -- Election -- Ballots.**

(1)(a) Whenever a voter desires to have the territory within which the voter resides created into a new county, the voter may file a petition for the creation of a new county with the county legislative body of the seceding county in which the voter resides as described in this section.

(b) A petitioning municipality may initiate an election for the creation of a new county as described in this section if:

(i) the petitioning municipality's legislative body adopts a triggering resolution; and

(ii)(A) the petitioning municipality has a population of at least one-third of the county population as of the last census; or

(B) one or more petitioning municipalities adopt substantially similar triggering resolutions in the same calendar year and, collectively, the petitioning municipalities have a population of at least one-third of the county population as of the last census.

(2)(a) The petition described in Subsection [(1)] (1)(a) shall:

(i) propose the name and define the boundaries of the new county; and

(ii) be signed:

(A) by at least one-fourth of the voters residing in the portion of the seceding county proposed to be created into a new county; and

(B) by no less than one-fourth of the voters residing in the remaining portion of the seceding county.

(b) If a petition proposes to take territory from more than one seceding county, the requirements of Subsection (2)(a)(ii) apply to each seceding county affected by the petition.

(c) A triggering resolution described in Subsection (1)(b) shall:

(i) propose the name and define the boundaries of the new county;

(ii) describe how the proposed new county will be capable, in a cost-effective manner, of providing fundamental county services in the new county; and

(iii) describe how the creation of the proposed new county will not result in the seceding county being unable to function as a county, economically or practically.

(d) The proposed boundaries in a triggering resolution:

- 97           (i) may not propose that an existing municipality be divided by a new county  
98           boundary;
- 99           (ii) shall ensure that any unincorporated areas in the seceding county or new county  
100           will be located in the same county as the municipality with the greatest population  
101           of any municipality that shares a common boundary with the unincorporated area  
102           unless the most populated municipality and another municipality sharing a  
103           common boundary with the unincorporated area agree, through mutually adopted  
104           resolutions, that the unincorporated area should be in the same county as the less  
105           populated municipality; and
- 106           (iii) may not leave the seceding county with an area within the seceding county's  
107           boundaries for which the cost, requirements, or other burdens of providing  
108           fundamental county services would materially increase over previous years.
- 109       (3)(a) A voter shall file a petition for the creation of a new county on or before the first  
110       Monday in May of any year with the county legislative body of the seceding county.
- 111       (b)(i) A petitioning municipality shall, before the first Monday in May of any year,  
112       file a copy of the triggering resolution with the county legislative body of the  
113       seceding county.
- 114       (ii) If multiple petitioning municipalities adopt substantially similar triggering  
115       resolutions, as described in Subsection (1)(b)(ii)(B):
- 116           (A) only one petitioning municipality is required to meet the requirements of  
117           Subsection (3)(b)(i); and
- 118           (B) the petitioning municipality fulfilling the requirements of Subsection (3)(b)(i)  
119           shall include a list of the other petitioning municipalities that adopted  
120           substantially similar triggering resolutions.
- 121       (4)(a) Within three business days after the day on which a county legislative body  
122       receives a petition under Subsection (3)(a) or a triggering resolution under Subsection  
123       (3)(b), the county legislative body shall provide the petition or triggering resolution  
124       to the county clerk.
- 125       (b) Within 14 days after the day on which a county clerk receives a petition or triggering  
126       resolution from the county legislative body under Subsection (4)(a), the county clerk  
127       shall:
- 128           (i) for a petition:
- 129           (A) use the procedures described in Section 20A-1-1002 to determine whether the  
130           petition satisfies the requirements of ~~[Subsection (2)]~~ Subsections (2)(a) and (b);

- 131           ~~[(ii)]~~ (B) certify on the petition whether each name is that of a registered voter in  
132           the seceding county; and
- 133           ~~[(iii)]~~ (C) deliver the certified petition to the county legislative body~~[-]~~ ; or  
134       (ii) for a triggering resolution:
- 135           (A) determine whether the triggering resolution appears to satisfy the  
136           requirements of Subsections (2)(c) and (d); and
- 137           (B) if the county clerk determines the triggering resolution appears to satisfy the  
138           requirements of Subsections (2)(c) and (d), deliver the triggering resolution to  
139           the county legislative body.
- 140       (5)(a) An individual who signs a petition under this section may have the individual's  
141       signature removed from the petition by, no later than three business days after the day  
142       on which the county legislative body provides the petition to the county clerk,  
143       submitting to the county clerk a statement requesting that the individual's signature  
144       be removed.
- 145       (b) A statement described in Subsection (5)(a) shall comply with the requirements  
146       described in Subsection 20A-1-1003(2).
- 147       (c) The county clerk shall use the procedures described in Subsection 20A-1-1003(3) to  
148       determine whether to remove an individual's signature from a petition after receiving  
149       a timely, valid statement requesting removal of the signature.
- 150       ~~[(6) The seceding county legislative body shall cause the proposition to be submitted to the~~  
151       ~~voters residing in the seceding county at a special election to be held according to the~~  
152       ~~dates established in Section 20A-1-204, first causing 30 days' notice of the election to be~~  
153       ~~given in the manner provided by law for giving notice of general elections.-]~~
- 154       ~~[(7)]~~ (6) After receiving a certified petition or a triggering resolution from the county clerk  
155       under Subsection (4), the seceding county legislative body shall:
- 156       (a) subject to Subsection (7), obtain a feasibility study from a feasibility consultant that:  
157       (i) considers:
- 158           (A) population and population density within the new and seceding counties;  
159           (B) current and five-year projections of demographics and economic base in the  
160           proposed new and seceding counties, including household size and income,  
161           commercial and industrial development, and public facilities;
- 162           (C) projected population growth in the proposed new and seceding counties  
163           during the next five years;
- 164           (D) the present and five-year projections of the cost, including overhead, of

- 165 providing the same or a similar service in the proposed new and seceding  
166 counties as the existing seceding county provides;
- 167 (E) a projection of any new taxes per household that may be levied within the  
168 proposed new and seceding counties for five years after the creation of the new  
169 county;
- 170 (F) the physical and other assets that the new and seceding counties will require in  
171 order to provide, without interruption or diminution of service, county services  
172 to residents of both the new and seceding counties;
- 173 (G) the physical and other assets that the new and seceding counties will no longer  
174 require in order to provide county services to residents of both the new and  
175 seceding counties;
- 176 (H) cost to the state, including agencies of the state; and
- 177 (I) any other factor that the feasibility consultant considers relevant to the cost of  
178 the creation of the new county to both the new and seceding counties;
- 179 (ii) includes a written report of the results of the feasibility study that contains:
- 180 (A) a recommendation as to whether the proposed creation of the new and  
181 seceding counties is functionally and financially feasible;
- 182 (B) any conditions the feasibility consultant determines necessary to make the  
183 creation of the new county functionally and financially feasible; and
- 184 (C) a comparison of the costs of the new and seceding counties;
- 185 (b) provide all municipalities within the county an opportunity to:
- 186 (i) request modifications from the feasibility consultant regarding a draft of the  
187 feasibility study; and
- 188 (ii) submit written objections to the county regarding the final feasibility study;
- 189 (c) if the feasibility study recommends that creation of the proposed new county is not  
190 functionally and financially feasible, for either the new county or seceding county,  
191 provide an opportunity to the voter who filed the petition under Subsection (3)(a) or  
192 the petitioning municipality to:
- 193 (i) modify and refile the triggering resolution, requesting a revised or new feasibility  
194 study;
- 195 (ii) withdraw the triggering resolution; or
- 196 (iii) opt to proceed to an election on the creation of a new county, despite the adverse  
197 recommendation; and
- 198 (d) if the feasibility study recommends that the creation of the new county and seceding

county is functionally and financially feasible, or if the voter or petitioning municipality opt to proceed under Subsection (6)(c)(iii), submit the question of creating the new county to the voters:

(i) in accordance with Utah Constitution, Article XI, Section 3; and

(ii) at the next general election for which notice can be given, in accordance with Section 20A-5-101.

(7) The petition municipality or petitioning municipalities shall reimburse the seceding county for:

(a) the cost of retaining the feasibility consultant; and

(b) the development and production of the feasibility study.

(8) The county clerk shall ensure that the [special] election described in Subsection (6)(d)(ii) is held, the result canvassed, and returns made under the provisions of the general election laws.

[(8)] (9) The form of ballot to be used at the [special] election shall be:

[For] "For the creation of (supplying the name proposed) county.

Against the creation of (supplying the name proposed) [county.] county."

[(9)] (10)(a) Subject to Subsection (9)(b), the expenses of any [special] election described in this section shall be paid out of the general fund of the seceding county.

(b) If the voters approve the creation of the new county, the new county shall reimburse the seceding county for half of the cost of the [special] election within one year of the effective date of the new county from the general fund of the new county.

Section 3. Section **17-61-402** is amended to read:

**17-61-402 . Certification of returns -- Governor's proclamation of creation of new county -- Notice and plat to lieutenant governor -- Recording requirements -- Effective date.**

(1)(a) If a petition for the creation of a new county impacts only one seceding county, the proposition submitted to voters under Section 17-61-401 shall be approved by a majority vote of those voters who reside:

(i) in the portion of the seceding county proposed as a new county; and

(ii) in the remaining portion of the seceding county.

(b) If a petition for the creation of a new county impacts more than one seceding county, the proposition submitted to voters under Section 17-61-401 shall be approved by a majority of those voters who reside:

(i) in each portion of each seceding county proposed to be part of a new county; and

- (ii) in each remaining portion of each seceding county.
- (2) If it appears that any proposition submitted to the voters as provided in Section 17-61-401 has been approved as described in Subsection (1):
- (a) the lieutenant governor, upon receiving the certified report under Section 20A-4-304, shall certify the result to the governor; and
- (b) upon receiving the results from the lieutenant governor under Subsection (1)(a), the governor shall issue a proclamation, stating:
- (i) the result of the vote in each division of the county;
- (ii) the name and boundaries of the new county;
- (iii) subject to Subsection (5), the boundaries of a seceding county as changed by the creation of the new county;
- (iv) that the creation of the new county will take effect on the first Monday in January of the second year following the lieutenant governor's issuance of a certificate of creation under Section 67-1a-6.5;
- (v) the name proposed in the petition as the name of the new county; and
- (vi) the judicial district to which the new county belongs.
- (3) The legislative body of the county from which the greatest portion of the new county was taken shall:
- (a) within 30 days after the issuance of the governor's proclamation under Subsection [(1)] (2), send to the lieutenant governor:
- (i) a copy of a notice of an impending boundary action, as defined in Section 67-1a-6.5, that meets the requirements of Subsection 67-1a-6.5(3); and
- (ii) a copy of an approved final local entity plat, as defined in Section 67-1a-6.5; and
- (b) upon the lieutenant governor's issuance of a certificate of creation under Section 67-1a-6.5, submit to the recorder of the new county:
- (i) the original notice of an impending boundary action;
- (ii) the original certificate of creation;
- (iii) the original approved final local entity plat; and
- (iv) a certified copy of the governor's proclamation under Subsection [(1)] (2).
- (4)(a) The new county that is the subject of the lieutenant governor's certificate of creation under Section 67-1a-6.5 is a county of the state from and after January 1 following the issuance of the lieutenant governor's certificate of creation.
- (b)(i) The effective date of the creation of a new county for purposes of assessing property within the county is governed by Section 59-2-305.5.



(ii) Until the documents listed in Subsection [~~(2)(b)~~] (3)(b) are recorded in the office of the recorder of the new county, the new county may not:

(A) levy or collect a property tax on property in the county;

(B) levy or collect an assessment on property in the county; or

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

(5) Unless an owner of rural real property, as defined in Section 17B-2a-1107, gives written consent to inclusion in the potential new county before the day of the special election described in Section 17-61-401:

(a) the rural real property remains in the seceding county if the rural real property:

(i) consists of 1,500 or more contiguous acres of rural real property comprising one or more tax parcels;

(ii) is not contiguous to but is used in connection with rural real property of 1,500 or more contiguous acres of rural real property consisting of one or more tax parcels;

(iii) is owned, managed, or controlled by a person, company, or association, including a parent, subsidiary, or affiliate related to the person described in this Subsection (5)(a)(iii), that owns 1,500 or more contiguous acres of rural real property comprising one or more tax parcels; or

(iv) is located in whole or in part in one of the following, as these terms are defined in Section 17-81-101:

(A) an agricultural protection area;

(B) a mining protection area; or

(C) an industrial protection area; and

(b) if a condition in Subsection (5)(a) applies, the lieutenant governor shall exclude the rural real property from a certificate of creation that the lieutenant governor issues for the new county in accordance with Section 67-1a-6.5.

Section 4. Section **17-61-405** is amended to read:

**17-61-405 . Effect on precincts and school and other districts -- Indebtedness.**

(1) All precincts, school districts, road districts, and election districts entirely in the new county that existed before the creation of the new county:

(a) continue; and

(b) become precincts, school districts, road districts, and election districts of the new county.

(2) The respective officers of the precincts, school districts, road districts, and election districts described in Subsection (1) shall hold office until the expiration of the terms for

301 which the officers were elected or appointed.

302 (3) If a precinct, school district, road district, or election district is divided as a result of the  
303 creation of a new county:

304 (a) the precinct, school district, road district, or election district shall be disorganized;  
305 and

306 (b) the property and territory of the precinct, school district, road district, or election  
307 district shall be subject to the action of the county legislative body of the respective  
308 counties in which the property or territory is located as to reorganization thereof or  
309 adding the same to other like subdivisions already organized.

310 (4) Any bonded or other indebtedness of any school district described in Subsection (3)  
311 attaches and becomes the obligation of the district that shall be created out of the  
312 territory that shall retain the buildings and other property of the original district or to the  
313 district to which the [same] buildings and other property may be added.

314 (5) Notwithstanding the creation of a new county, the seceding county may continue to levy  
315 a tax on the property within the new county for the purpose of paying the seceding  
316 county's proportion of a general obligation or revenue bond until the satisfaction of the  
317 bonded indebtedness.

318 ~~[(5) All bonded or other indebtedness of a seceding county shall attach to and become the~~  
319 ~~obligation of the new county.]~~

320 Section 5. Section **17-61-407** is amended to read:

321 **17-61-407 . Division of taxes.**

322 (1) When a new county is created under the provisions of this part and the county officers  
323 of the new county have been elected:

324 (a) the county treasurer of the seceding county shall provide to the county treasurer of  
325 the new county a certified list of all taxes collected by the county treasurer of the  
326 seceding county for the preceding year upon the property located within the portion  
327 of the seceding county that has become a part of the new county; and

328 (b) subject to Subsection (2), the county treasurer of the seceding county shall provide to  
329 the county treasurer of the new county the county, school district, or other special tax  
330 revenue collected by the county treasurer of the seceding county for the preceding  
331 year within territory that has become part of the new county.

332 (2) Before furnishing the revenue described in Subsection (1)(b) to the new county, the  
333 seceding county may retain:

334 (a) the pro rata cost of assessing and collecting the county, school district, or other

special tax revenue collected by the seceding county; and

(b) the entire cost of making the certified lists described in Subsection (1)(a).

(3) A new county shall impose local option sales and use taxes authorized under Title 59, Chapter 12, Part 22, Local Option Sales and Use Taxes for Transportation Act, at the same rate and in the same manner as the seceding county imposed the local option sales and use taxes for transactions within the new county.

Section 6. Section **17-61-408** is enacted to read:

**17-61-408 . Division of assets -- Division of liabilities.**

Following the creation of a new county under this part, each new and seceding county:

(1) is a continuation of the divided county;

(2) shall own the assets, property, records, seals, and equipment of the divided county owned within or related to the area within the boundaries of the respective new or seceding county; and

(3) is jointly responsible for the liabilities of the divided county until the new and seceding county discharges liabilities through an interlocal agreement or otherwise resolves outstanding liabilities.

Section 7. **Effective Date.**

This bill takes effect on May 6, 2026.