

10-11-4 Costs of removal to be included in tax notice.

- (1) A municipality may certify to the treasurer of the county in which a property described in Section 10-11-3 is located, the unpaid costs and expenses that the municipality has incurred under Section 10-11-3 with regard to the property.
- (2) If the municipality certifies with the treasurer of the county any costs or expenses incurred for a property under Section 10-11-3, the treasurer shall enter the amount of the costs and expenses on the assessment and tax rolls of the county in the column prepared for that purpose.
- (3) If current tax notices have been mailed, the treasurer of the county may carry the costs and expenses described in Subsection (2) on the assessment and tax rolls to the following year.
- (4) After entry by the treasurer of the county, the amount entered:
 - (a) shall have the force and effect of a valid judgment of the district court;
 - (b) is a lien upon the property; and
 - (c) shall be collected by the treasurer of the county in which the property is located at the time of the payment of general taxes.
- (5) Upon payment of the costs and expenses:
 - (a) the judgement is satisfied;
 - (b) the lien is released from the property; and
 - (c) receipt shall be acknowledged upon the general tax receipt issued by the treasurer.
- (6) This section does not apply to any public building, public structure, or public improvement.

Amended by Chapter 172, 2011 General Session