

10-2-426 Division of municipal-type services revenues.

- (1) The legislative body of each county of the first class in which an area proposed for annexation under this part is located shall, until the date of annexation, continue:
 - (a) to levy and collect ad valorem property tax and other revenues from or pertaining to the area; and
 - (b) except as otherwise agreed by the county legislative body and the municipal legislative body, to provide the same services to the area proposed for annexation as the county provided before the commencement of the annexation proceedings.
- (2)
 - (a) The legislative body of each county of the first class in which an area proposed for annexation is located shall, after annexation, share pro rata with the annexing municipality the taxes and service charges or fees levied and collected by the county under Section 17-34-3 during the year of the annexation if and to the extent that the annexing municipality provides, by itself or by contract, the same services for which the county levied and collected the taxes and service charges or fees.
 - (b) The pro rata allocation of taxes under Subsection (2)(a) shall be based on the date of annexation, and the pro rata allocation of service charges and fees shall be based on the proportion of services related to the service charges and fees that remain to be rendered after annexation.

Amended by Chapter 206, 2001 General Session