

10-2-506 Taxes to meet municipal obligations.

- (1) If the court orders a disconnection of territory from a municipality, the court shall also order the county legislative body to levy taxes on the property within the disconnected territory that may be required to pay the territory's proportionate share of the municipal obligations accrued while the territory was part of the municipality.
- (2) Any tax levy ordered by the court under Subsection (1) shall be collected by the county treasurer in the same manner as though the disconnected territory were a municipality.
- (3) The county treasurer shall pay to those entities named by the court the revenue received from that tax levy.

Amended by Chapter 132, 1996 General Session