

**10-2-712 Power of court -- Articles of dissolution -- Notice to lieutenant governor -- Recording requirements -- Effective date of dissolution.**

- (1) The district court may:
  - (a) enforce compliance with any order issued to give effect to this part by proceedings for contempt; and
  - (b) appoint any person to assist it in carrying out the provisions of this part.
- (2)
  - (a) Upon entering an order approving the dissolution of a municipality, the district court shall file with 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 certified copy of the court order approving the dissolution.
  - (b) Upon the lieutenant governor's issuance of a certificate of dissolution under Section 67-1a-6.5:
    - (i) the municipality is dissolved; and
    - (ii) the court shall:
      - (A) if the dissolved municipality was located within the boundary of a single county, submit to the recorder of that county:
        - (I) a certified copy of the court order approving dissolution of the municipality; and
        - (II) the original certificate of dissolution; or
      - (B) if the dissolved municipality was located within the boundaries of more than a single county:
        - (I) submit to the recorder of one of those counties:
          - (Aa) a certified copy of the court order approving dissolution of the municipality; and
          - (Bb) the original certificate of dissolution; and
        - (II) submit to the recorder of each other county:
          - (Aa) a certified copy of the court order approving dissolution of the municipality; and
          - (Bb) a certified copy of the certificate of dissolution.
  - (3)
    - (a) The effective date of a dissolution of a municipality for purposes of assessing property within the dissolved municipality is governed by Section 59-2-305.5.
    - (b) Until the documents listed in Subsection (2)(b)(ii) are recorded in the office of the recorder of each county in which the property is located, a county in which a dissolved municipality is located may not:
      - (i) levy or collect a property tax on property within the former boundary of the dissolved municipality unless the county was levying and collecting the tax immediately before dissolution;
      - (ii) levy or collect an assessment on property within the former boundary of the dissolved municipality unless the county was levying and collecting the assessment immediately before dissolution; or
      - (iii) charge or collect a fee for service provided to property within the former boundary of the dissolved municipality unless the county was levying and collecting the fee immediately before dissolution.

Amended by Chapter 350, 2009 General Session