

**17-17-1 Duties of assessor -- Effective date of boundary changes for assessment.**

- (1) The assessor, in cooperation with the State Tax Commission, shall:
  - (a) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except those duties that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and
  - (b) perform any other duties required by law.
- (2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session