

**59-2-305.5 Boundary actions not effective for purposes of assessment until required documents are recorded.**

- (1) As used in this section:
  - (a) "Affected area" means:
    - (i) in the case of the creation or incorporation of a local entity, the area within the newly created local entity's boundary;
    - (ii) in the case of an annexation of an area into an existing local entity, the annexed area;
    - (iii) in the case of an adjustment of a boundary between local entities, the area that before the boundary adjustment was in the boundary of one local entity but becomes, because of the boundary adjustment, included within the boundary of another local entity;
    - (iv) in the case of the withdrawal or disconnection of an area from a local entity, the area that is withdrawn or disconnected;
    - (v) in the case of the consolidation of multiple local entities, the area within the boundary of the consolidated local entity;
    - (vi) in the case of the division of a local entity into multiple local entities, the area within the boundary of each new local entity created by the division; and
    - (vii) in the case of the dissolution of a local entity, the area that used to be within the former boundary of the dissolved local entity.
  - (b) "Applicable certificate" has the same meaning as defined in Section 67-1a-6.5.
  - (c) "Boundary action" has the same meaning as defined in Section 17-23-20.
  - (d) "Effective date" means the effective date, under applicable statute, of the boundary action that is the subject of an applicable certificate.
  - (e) "Local entity" has the same meaning as defined in Section 67-1a-6.5.
  - (f) "Required documents" means the documents relating to a boundary action that are required under applicable statute to be submitted to the county recorder for recording following the lieutenant governor's issuance of an applicable certificate.
- (2) Notwithstanding the effective date, a boundary action is not effective for purposes of assessing under this part the property located within the affected area until the required documents are recorded in the office of the recorder of each county in which the affected area is located.

Enacted by Chapter 350, 2009 General Session