

**SPECIAL DISTRICTS - DISPOSITION OF
SURPLUS ASSESSMENT**

2000 GENERAL SESSION

STATE OF UTAH

Sponsor: Carl W. Duckworth

AN ACT RELATING TO SPECIAL DISTRICTS; CLARIFYING THE DISPOSITION OF
ASSESSMENT PROCEEDS ON ABANDONMENT OF IMPROVEMENT; AND MAKING
TECHNICAL CHANGES.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

17A-3-231, as renumbered and amended by Chapter 186, Laws of Utah 1990

17A-3-332, as renumbered and amended by Chapter 186, Laws of Utah 1990

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **17A-3-231** is amended to read:

**17A-3-231. Disposition of surplus assessment -- Disposition of assessment on
abandonment of improvement.**

[Where] (1) (a) If an assessment is levied prior to the time all improvements in the district
are entirely completed and accepted, and, on completion and acceptance, the total cost of the
improvements for which assessments were levied is less than the total amount of the assessments,
the surplus shall be placed in the special improvement guaranty fund.

(b) If special improvement bonds have been issued by the district prior to the time the
surplus is determined, the surplus shall be held in the guaranty fund and used for payment of the
bonds and interest and any penalties and costs.

(2) (a) If an improvement project is abandoned after assessments have been levied but
before the improvements have been started, the full amount of the assessments levied, less any
damages or costs related to the abandonment, shall be rebated to the [property] owner owning the
assessed property at the time the rebate is made [~~of the property assessed~~], at the owner's

28 last-known address [~~of the owner~~], using for this purpose the names and addresses appearing on
29 the last completed real property assessment rolls of the county in which the property is located.

30 (b) If an improvement project is abandoned prior to its completion and acceptance but after
31 assessments have been levied, the amount of the assessments in excess of that required to pay for
32 the improvements to the point of abandonment or termination, including any costs and damages,
33 shall be rebated as provided in this section.

34 Section 2. Section 17A-3-332 is amended to read:

35 **17A-3-332. Disposition of surplus assessment -- Disposition of assessment on**
36 **abandonment of improvement.**

37 [~~Where~~] (1) (a) If an assessment is levied prior to the time all improvements in the district
38 are entirely completed and accepted, and, on completion and acceptance, the total cost of the
39 improvements for which assessments were levied is less than the total amount of the assessments,
40 the surplus shall be placed in the special improvement guaranty fund.

41 (b) If special improvement bonds have been issued by the district prior to the time the
42 surplus is determined, the surplus shall be held in the guaranty fund and used for payment of the
43 bonds and interest and any penalties and costs.

44 (2) (a) If an improvement project is abandoned after assessments have been levied but
45 before the improvements have been started, the full amount of the assessments levied, less any
46 damages or costs related to the abandonment, shall be rebated to the [property] owner owning the
47 assessed property at the time the rebate is made [~~of the property assessed~~], at the owner's
48 last-known address [~~of the owner~~], using for this purpose the names and addresses appearing on
49 the last completed real property assessment rolls of the county in which the property is located.

50 (b) If an improvement project is abandoned prior to its completion and acceptance but after
51 assessments have been levied, the amount of the assessments in excess of that required to pay for
52 the improvements to the point of abandonment or termination including any costs and damages,
53 shall be rebated as provided in this section.

Legislative Review Note

as of 2-10-00 10:36 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel