

Senator Curtis S. Bramble proposes the following substitute bill:

POLITICAL SUBDIVISION AMENDMENTS

2013 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: R. Curt Webb

Senate Sponsor: Peter C. Knudson

LONG TITLE

General Description:

This bill amends provisions related to an assessment area, a local district, and a special service district.

Highlighted Provisions:

This bill:

- ▶ amends notice requirements for an assessment area;
- ▶ specifies a deadline for filing a protest to an assessment area;
- ▶ requires a governing body to consider a timely filed protest at a public meeting;
- ▶ authorizes a local entity that is a municipality or county to collect an assessment fee in the same manner as a property tax;
- ▶ amends notice requirements for a local district;
- ▶ amends notice requirements for a special service district;
- ▶ amends the filing deadline for a protest to a special service district; and
- ▶ makes technical and clarifying changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None



26 **Utah Code Sections Affected:**

27 AMENDS:

- 28 **11-42-202**, as last amended by Laws of Utah 2011, Chapter 68
- 29 **11-42-203**, as last amended by Laws of Utah 2009, Chapter 246
- 30 **11-42-204**, as enacted by Laws of Utah 2007, Chapter 329
- 31 **11-42-206**, as enacted by Laws of Utah 2007, Chapter 329
- 32 **11-42-401**, as last amended by Laws of Utah 2010, Chapter 238
- 33 **17B-1-211**, as last amended by Laws of Utah 2011, Chapter 68
- 34 **17B-1-213**, as last amended by Laws of Utah 2011, Chapter 68
- 35 **17B-1-214**, as last amended by Laws of Utah 2012, Chapter 97
- 36 **17B-1-215**, as last amended by Laws of Utah 2011, Chapter 68
- 37 **17D-1-205**, as last amended by Laws of Utah 2009, Chapter 388
- 38 **17D-1-206**, as enacted by Laws of Utah 2008, Chapter 360
- 39 **59-2-1317**, as last amended by Laws of Utah 1997, Second Special Session, Chapter 2



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

42 Section 1. Section **11-42-202** is amended to read:

43 **11-42-202. Requirements applicable to a notice of a proposed assessment area**
44 **designation.**

45 (1) Each notice required under Subsection 11-42-201(2)(a) shall:

46 (a) state that the local entity proposes to:

47 (i) designate one or more areas within the local entity's jurisdictional boundaries as an
48 assessment area;

49 (ii) provide an improvement to property within the proposed assessment area; and

50 (iii) finance some or all of the cost of improvements by an assessment on benefitted
51 property within the assessment area;

52 (b) describe the proposed assessment area by any reasonable method that allows an
53 owner of property in the proposed assessment area to determine that the owner's property is
54 within the proposed assessment area;

55 (c) describe, in a general way, the improvements to be provided to the assessment area,
56 including:

- 57 (i) the general nature of the improvements; and
- 58 (ii) the general location of the improvements, by reference to streets or portions or
59 extensions of streets or by any other means that the governing body chooses that reasonably
60 describes the general location of the improvements;
- 61 (d) state the estimated cost of the improvements as determined by a project engineer;
- 62 (e) state that the local entity proposes to levy an assessment on benefitted property
63 within the assessment area to pay some or all of the cost of the improvements according to the
64 estimated direct and indirect benefits to the property from the improvements;
- 65 (f) state the assessment method by which the governing body proposes to levy the
66 assessment[;], including, if the local entity is a municipality or county, whether the assessment
67 will be collected:
 - 68 (i) by directly billing a property owner; or
 - 69 (ii) in the same manner as a property tax and included on a property tax notice issued
70 in accordance with Section 59-2-1317;
- 71 (g) state:
 - 72 (i) [~~the time within which~~] the date described in Section 11-42-203 and the location at
73 which protests against designation of the proposed assessment area or of the proposed
74 improvements are required to be filed; and
 - 75 (ii) the method by which the governing body will determine the number of protests
76 required to defeat the designation of the proposed assessment area or acquisition or
77 construction of the proposed improvements;
- 78 (h) state the date, time, and place of the public hearing required in Section 11-42-204;
- 79 (i) if the governing body elects to create and fund a reserve fund under Section
80 11-42-702, include a description of:
 - 81 (i) how the reserve fund will be funded and replenished; and
 - 82 (ii) how remaining money in the reserve fund is to be disbursed upon full payment of
83 the bonds;
- 84 (j) if the governing body intends to designate a voluntary assessment area, include a
85 property owner consent form that:
 - 86 (i) estimates the total assessment to be levied against the particular parcel of property;
 - 87 (ii) describes any additional benefits that the governing body expects the assessed

88 property to receive from the improvements; and

89 (iii) designates the date and time by which the fully executed consent form is required
90 to be submitted to the governing body;

91 (k) if the local entity intends to levy an assessment to pay operation and maintenance
92 costs or for economic promotion activities, include:

93 (i) a description of the operation and maintenance costs or economic promotion
94 activities to be paid by assessments and the initial estimated annual assessment to be levied;

95 (ii) a description of how the estimated assessment will be determined;

96 (iii) a description of how and when the governing body will adjust the assessment to
97 reflect the costs of:

98 (A) in accordance with Section 11-42-406, current economic promotion activities; or

99 (B) current operation and maintenance costs;

100 (iv) a description of the method of assessment if different from the method of
101 assessment to be used for financing any improvement; and

102 (v) a statement of the maximum number of years over which the assessment will be
103 levied for:

104 (A) operation and maintenance costs; or

105 (B) economic promotion activities; and

106 (l) if the governing body intends to divide the proposed assessment area into zones
107 under Subsection 11-42-201(1)(b), include a description of the proposed zones.

108 (2) A notice required under Subsection 11-42-201(2)(a) may contain other information
109 that the governing body considers to be appropriate, including:

110 (a) the amount or proportion of the cost of the improvement to be paid by the local
111 entity or from sources other than an assessment;

112 (b) the estimated amount of each type of assessment for the various improvements to
113 be financed according to the method of assessment that the governing body chooses; and

114 (c) provisions for any improvements described in Subsection 11-42-102(22)(a)(ii).

115 (3) Each notice required under Subsection 11-42-201(2)(a) shall:

116 (a) (i) (A) be published in a newspaper of general circulation within the local entity's
117 jurisdictional boundaries, once a week for four consecutive weeks, with the last publication at
118 least five but not more than 20 days before the [~~deadline for filing protests specified in the~~

119 ~~notice under Subsection (1)(g)]~~ day of the hearing required in Section 11-42-204; or

120 (B) if there is no newspaper of general circulation within the local entity's jurisdictional
121 boundaries, be posted in at least three public places within the local entity's jurisdictional
122 boundaries at least 20 but not more than 35 days before the [~~deadline for filing protests~~
123 ~~specified in the notice under Subsection (1)(g)]~~ day of the hearing required in Section
124 11-42-204; and

125 (ii) be published on the Utah Public Notice Website described in Section 63F-1-701 for
126 four weeks before the deadline for filing protests specified in the notice under Subsection
127 (1)(g); and

128 (b) be mailed, postage prepaid, within 10 days after the first publication or posting of
129 the notice under Subsection (3)(a) to each owner of property to be assessed within the proposed
130 assessment area at the property owner's mailing address.

131 Section 2. Section **11-42-203** is amended to read:

132 **11-42-203. Protests.**

133 (1) An owner of property that is proposed to be assessed within an assessment area
134 may, within [~~the time specified in the notice under Section 11-42-202]~~ 60 days after the day of
135 the hearing described in Section 11-42-204, or, if there are multiple hearings, the final hearing,
136 file a written protest against:

- 137 (a) the designation of the assessment area;
138 (b) the inclusion of the owner's property in the proposed assessment area;
139 (c) the proposed improvements to be acquired or constructed; or
140 (d) any other aspect of the proposed designation of an assessment area.

141 (2) Each protest under Subsection (1)(a) shall describe or otherwise identify the
142 property owned by the person filing the protest.

143 (3) An owner may withdraw a protest at any time before the [~~conclusion of the hearing~~
144 ~~under Section 11-42-204]~~ expiration of the 60-day period described in Subsection (1) by filing
145 a written withdrawal with the governing body.

146 (4) If the governing body intends to assess property within the proposed assessment
147 area by type of improvement or by zone, the governing body shall, in determining whether
148 adequate protests have been filed, aggregate the protests by the type of improvement or by
149 zone.

150 (5) The failure of an owner of property within the proposed assessment area to file a
151 timely written protest constitutes a waiver of any objection to:

- 152 (a) the designation of the assessment area;
- 153 (b) any improvement to be provided to property within the assessment area; and
- 154 (c) the inclusion of the owner's property within the assessment area.

155 Section 3. Section **11-42-204** is amended to read:

156 **11-42-204. Hearing.**

157 (1) On the date and at the time and place specified in the notice under Section
158 11-42-202, the governing body shall hold a public hearing.

159 (2) The governing body may continue the public hearing from time to time to a fixed
160 future date and time.

161 (3) At the public hearing, the governing body shall:

162 (a) hear all objections to the designation of the proposed assessment area or the
163 improvements proposed to be provided in the assessment area; and

164 (b) hear all persons desiring to be heard[~~;~~ ~~and~~].

165 [~~(c) consider all protests filed under Section 11-42-203.~~]

166 (4) The governing body may make changes in:

- 167 (a) improvements proposed to be provided to the proposed assessment area; or
- 168 (b) the area or areas proposed to be included within the proposed assessment area.

169 Section 4. Section **11-42-206** is amended to read:

170 **11-42-206. Adoption of a resolution or ordinance regarding a proposed**
171 **assessment area -- Designation of an assessment area may not occur if adequate protests**
172 **filed -- Recording of resolution or ordinance and notice of proposed assessment.**

173 (1) (a) After holding a public hearing under Section 11-42-204 and considering protests
174 filed under Section 11-42-203, and subject to Subsection (3), the governing body shall hold a
175 public meeting to adopt a resolution or ordinance:

176 [~~(a)~~] (i) abandoning the proposal to designate an assessment area; or

177 [~~(b)~~] (ii) designating an assessment area as described in the notice under Section
178 11-42-202 or with the changes made as authorized under Subsection 11-42-204(4).

179 (b) In accordance with Section 11-42-203, the governing body:

180 (i) may not schedule the public meeting before the expiration of the 60-day protest

181 period; and

182 (ii) shall consider and report on any timely filed protests.

183 (2) If the notice under Section 11-42-202 indicates that the proposed assessment area is
184 a voluntary assessment area, the governing body shall:

185 (a) delete from the proposed assessment area all property whose owners have not
186 submitted an executed consent form consenting to inclusion of the owner's property in the
187 proposed assessment area; and

188 (b) determine whether to designate a voluntary assessment area, after considering:

189 (i) the amount of the proposed assessment to be levied on the property within the
190 voluntary assessment area; and

191 (ii) the benefits that property within the voluntary assessment area will receive from
192 improvements proposed to be financed by assessments on the property.

193 (3) If adequate protests have been filed, the governing body may not designate an
194 assessment area as described in the notice under Section 11-42-202.

195 (4) (a) If the governing body adopts a designation resolution or ordinance designating
196 an assessment area, the governing body shall, within 15 days after adopting the designation
197 resolution or ordinance:

198 (i) record the original or certified copy of the designation resolution or ordinance in the
199 office of the recorder of the county in which property within the assessment area is located; and

200 (ii) file with the recorder of the county in which property within the assessment area is
201 located a notice of proposed assessment that:

202 (A) states that the local entity has designated an assessment area; and

203 (B) lists, by legal description and tax identification number, the property proposed to
204 be assessed.

205 (b) A governing body's failure to comply with the requirements of Subsection (4)(a)
206 does not invalidate the designation of an assessment area.

207 (5) After the adoption of a designation resolution or ordinance under Subsection
208 (1)~~(b)~~(a), the local entity may begin providing the specified improvements.

209 Section 5. Section **11-42-401** is amended to read:

210 **11-42-401. Levying an assessment -- Prerequisites -- Assessment list.**

211 (1) (a) If a local entity has designated an assessment area in accordance with Part 2,

212 Designating an Assessment Area, the local entity may levy an assessment against property
213 within that assessment area as provided in this part.

214 (b) If a local entity that is municipality or county designates an assessment area in
215 accordance with this chapter, the municipality or county may levy an assessment as a fee and
216 collect the fee in accordance with Subsection 11-42-202(1)(f)(i) or (ii).

217 (c) A fee collected by a municipality or county in the same manner as a property tax
218 and included on a property tax notice in accordance with Subsection 11-42-202(1)(f)(ii):

219 (i) is enforced in accordance with, constitutes a lien in accordance with, and is subject
220 to other penalty provisions in accordance with this chapter; and

221 (ii) is not subject to the enforcement, lien, or penalty provisions applicable to a
222 property tax as provided in Title 59, Chapter 2, Property Tax Act.

223 (2) Before a governing body may adopt a resolution or ordinance levying an
224 assessment against property within an assessment area:

225 (a) the governing body shall:

226 (i) subject to Subsection (3), prepare an assessment list designating:

227 (A) each parcel of property proposed to be assessed; and

228 (B) the amount of the assessment to be levied against the property;

229 (ii) appoint a board of equalization as provided in Section 11-42-403; and

230 (iii) give notice as provided in Section 11-42-402; and

231 (b) the board of equalization, appointed under Section 11-42-403, shall hold hearings,
232 make any corrections it considers appropriate to an assessment, and report its findings to the
233 governing body as provided in Section 11-42-403.

234 (3) (a) The governing body of a local entity shall prepare the assessment list described
235 in Subsection (2)(a)(i) at any time after:

236 (i) the governing body has determined the estimated or actual operation and
237 maintenance costs, if the assessment is to pay operation and maintenance costs;

238 (ii) the governing body has determined the estimated or actual economic promotion
239 costs described in Section 11-42-206, if the assessment is to pay for economic promotion
240 activities; or

241 (iii) for any other assessment, the governing body has determined:

242 (A) the estimated or actual acquisition and construction costs of all proposed

243 improvements within the assessment area, including overhead costs and authorized
244 contingencies;

245 (B) the estimated or actual property price for all property to be acquired to provide the
246 proposed improvements; and

247 (C) the reasonable cost of any work to be done by the local entity.

248 (b) In addition to the requirements of Subsection (3)(a), the governing body of a local
249 entity shall prepare the assessment list described in Subsection (2)(a)(i) before:

250 (i) the light service has commenced, if the assessment is to pay for light service; or

251 (ii) the park maintenance has commenced, if the assessment is to pay for park
252 maintenance.

253 (4) A local entity may levy an assessment for some or all of the cost of improvements
254 within an assessment area, including payment of:

255 (a) operation and maintenance costs of improvements constructed within the
256 assessment area;

257 (b) (i) if an outside entity furnishes utility services or maintains utility improvements,
258 the actual cost that the local entity pays for utility services or for maintenance of
259 improvements; or

260 (ii) if the local entity itself furnishes utility service or maintains improvements, for the
261 reasonable cost of supplying the utility service or maintenance;

262 (c) the reasonable cost of supplying labor, materials, or equipment in connection with
263 improvements; and

264 (d) (i) the reasonable cost of connection fees; or

265 (ii) the reasonable costs, as determined by the local entity governing body, if the local
266 entity owns or supplies any sewer, storm drainage, water, gas, electric, or communications
267 connections.

268 (5) A local entity may not levy an assessment for an amount donated or contributed for
269 an improvement or part of an improvement.

270 (6) The validity of an otherwise valid assessment is not affected because the actual cost
271 of improvements exceeds the estimated cost.

272 (7) (a) Subject to Subsection (7)(b), an assessment levied to pay for operation and
273 maintenance costs may not be levied over a period of time exceeding five years beginning on

274 the day on which the local entity adopts the assessment ordinance or assessment resolution for
275 the operation and maintenance costs assessment.

276 (b) A local entity may levy an additional assessment described in Subsection (7)(a) in
277 the assessment area designated for the assessment described in Subsection (7)(a) if, after the
278 five-year period expires, the local entity complies with the applicable levy provisions of this
279 part.

280 Section 6. Section **17B-1-211** is amended to read:

281 **17B-1-211. Notice of public hearings -- Publication of resolution.**

282 (1) Before holding a public hearing or set of public hearings under Section 17B-1-210,
283 the legislative body of each county or municipality with which a request is filed or that adopts a
284 resolution under Subsection 17B-1-203(1)(d) and the board of trustees of each local district
285 that adopts a resolution under Subsection 17B-1-203(1)(e) shall:

286 (a) (i) (A) except as provided in Subsections (1)(a)(i)(B) and (1)(a)(ii), publish notice
287 in a newspaper or combination of newspapers of general circulation within the applicable area
288 in accordance with Subsection (2); or

289 (B) if there is no newspaper or combination of newspapers of general circulation
290 within the applicable area, post notice in accordance with Subsection (2)[~~-(F)~~] at least one
291 notice per 1,000 population of that area[~~;~~] and [~~(H)~~] at places within the area that are most
292 likely to provide actual notice to residents of the area; and

293 (ii) publish notice on the Utah Public Notice Website created in Section 63F-1-701, for
294 two weeks before the hearing or the first of the set of hearings; or

295 (b) mail a notice to each registered voter residing within and each owner of real
296 property located within the proposed local district.

297 (2) Each published notice under Subsection (1)(a)(i)(A) shall:

298 (a) be no less than 1/4 page in size, use type no smaller than 18 point, and be
299 surrounded by a 1/4-inch border;

300 (b) if possible, appear in a newspaper that is published at least one day per week;

301 (c) if possible, appear in a newspaper of general interest and readership in the area and
302 not of limited subject matter;

303 (d) be placed in a portion of the newspaper other than where legal notices and
304 classified advertisements appear; and

305 (e) be ~~[run at least]~~ published once each week for ~~[two successive]~~ four consecutive
306 weeks, with the final publication being no ~~[less]~~ fewer than ~~[three]~~ five and no more than ~~[10]~~
307 20 days before the hearing or the first of the set of hearings.

308 (3) Each notice required under Subsection (1) shall:

309 (a) if the hearing or set of hearings is concerning a resolution:

310 (i) contain the entire text or an accurate summary of the resolution; and

311 (ii) state the deadline for filing a protest against the creation of the proposed local
312 district;

313 (b) clearly identify each governing body involved in the hearing or set of hearings;

314 (c) state the date, time, and place for the hearing or set of hearings and the purposes for
315 the hearing or set of hearings; and

316 (d) describe or include a map of the entire proposed local district.

317 (4) County or municipal legislative bodies may jointly provide the notice required
318 under this section if all the requirements of this section are met as to each notice.

319 Section 7. Section **17B-1-213** is amended to read:

320 **17B-1-213. Protest after adoption of resolution -- Adoption of resolution**
321 **approving creation for certain districts.**

322 (1) For purposes of this section, "adequate protests" means protests that are:

323 (a) filed with the county clerk, municipal clerk or recorder, or local district secretary or
324 clerk, as the case may be, within 60 days after the last public hearing required under Section
325 17B-1-210; and

326 (b) signed by:

327 (i) the owners of private real property that:

328 (A) is located within the proposed local district;

329 (B) covers at least 25% of the total private land area within the applicable area; and

330 (C) is equal in value to at least 15% of the value of all private real property within the
331 applicable area; or

332 (ii) registered voters residing within the applicable area equal in number to at least 25%
333 of the number of votes cast in the applicable area for the office of governor at the last general
334 election prior to the adoption of the resolution.

335 (2) An owner may withdraw a protest at any time before the expiration of the 60-day

336 period described in Subsection (1)(a).

337 [~~2~~] (3) If adequate protests are filed, the governing body that adopted a resolution
338 under Subsection 17B-1-203(1)(d) or (e):

339 (a) may not:

340 (i) hold or participate in an election under Subsection 17B-1-214(1) with respect to the
341 applicable area;

342 (ii) take any further action under the protested resolution to create a local district or
343 include the applicable area in a local district; or

344 (iii) for a period of two years, adopt a resolution under Subsection 17B-1-203(1)(d) or
345 (e) proposing the creation of a local district including substantially the same area as the
346 applicable area and providing the same service as the proposed local district in the protested
347 resolution; and

348 (b) shall, within five days after receiving adequate protests, mail or deliver written
349 notification of the adequate protests to the responsible body.

350 [~~3~~] (4) Subsection [~~2~~] (3)(a) may not be construed to prevent an election from being
351 held for a proposed local district whose boundaries do not include an applicable area that is the
352 subject of adequate protests.

353 [~~4~~] (5) (a) If adequate protests are not filed with respect to a resolution proposing the
354 creation of a local district for which an election is not required under Subsection
355 17B-1-214(3)(d), (e), or (f), a resolution approving the creation of the local district may be
356 adopted by:

357 (i) (A) the legislative body of a county whose unincorporated area is included within
358 the proposed local district; and

359 (B) the legislative body of a municipality whose area is included within the proposed
360 local district; or

361 (ii) the board of trustees of the initiating local district.

362 (b) Each resolution adopted under Subsection [~~4~~] (5)(a) shall:

363 (i) describe the area included in the local district;

364 (ii) be accompanied by a map that shows the boundaries of the local district;

365 (iii) describe the service to be provided by the local district;

366 (iv) state the name of the local district; and

367 (v) provide a process for the appointment of the members of the initial board of
368 trustees.

369 Section 8. Section **17B-1-214** is amended to read:

370 **17B-1-214. Election -- Exceptions.**

371 (1) (a) Except as provided in Subsection (3) and in Subsection 17B-1-213[~~(2)~~](3)(a), an
372 election on the question of whether the local district should be created shall be held by:

373 (i) if the proposed local district is located entirely within a single county, the
374 responsible clerk; or

375 (ii) except as provided under Subsection (1)(b), if the proposed local district is located
376 within more than one county, the clerk of each county in which part of the proposed local
377 district is located, in cooperation with the responsible clerk.

378 (b) Notwithstanding Subsection (1)(a)(ii), if the proposed local district is located
379 within more than one county and the only area of a county that is included within the proposed
380 local district is located within a single municipality, the election for that area shall be held by
381 the municipal clerk or recorder, in cooperation with the responsible clerk.

382 (2) Each election under Subsection (1) shall be held at the next special or regular
383 general election date that is:

384 (a) for an election pursuant to a property owner or registered voter petition, more than
385 45 days after certification of the petition under Subsection 17B-1-209(3)(a); or

386 (b) for an election pursuant to a resolution, more than 60 days after the latest hearing
387 required under Section 17B-1-210.

388 (3) The election requirement of Subsection (1) does not apply to:

389 (a) a petition filed under Subsection 17B-1-203(1)(a) if it contains the signatures of the
390 owners of private real property that:

391 (i) is located within the proposed local district;

392 (ii) covers at least 67% of the total private land area within the proposed local district
393 as a whole and within each applicable area; and

394 (iii) is equal in value to at least 50% of the value of all private real property within the
395 proposed local district as a whole and within each applicable area;

396 (b) a petition filed under Subsection 17B-1-203(1)(b) if it contains the signatures of
397 registered voters residing within the proposed local district as a whole and within each

398 applicable area, equal in number to at least 67% of the number of votes cast in the proposed
399 local district as a whole and in each applicable area, respectively, for the office of governor at
400 the last general election prior to the filing of the petition;

401 (c) a groundwater right owner petition filed under Subsection 17B-1-203(1)(c) if the
402 petition contains the signatures of the owners of groundwater rights that:

403 (i) are diverted within the proposed local district; and

404 (ii) cover at least 67% of the total amount of groundwater diverted in accordance with
405 groundwater rights within the proposed local district as a whole and within each applicable
406 area;

407 (d) a resolution adopted under Subsection 17B-1-203(1)(d) on or after May 5, 2003,
408 that proposes the creation of a local district to provide fire protection, paramedic, and
409 emergency services or law enforcement service, if the proposed local district includes a
410 majority of the unincorporated area of one or more counties;

411 (e) a resolution adopted under Subsection 17B-1-203(1)(d) or (e) if the resolution
412 proposes the creation of a local district that has no registered voters within its boundaries; or

413 (f) a resolution adopted under Subsection 17B-1-203(1)(d) on or after May 11, 2010,
414 that proposes the creation of a local district described in Subsection 17B-1-202(1)(a)(xiii).

415 (4) (a) If the proposed local district is located in more than one county, the responsible
416 clerk shall coordinate with the clerk of each other county and the clerk or recorder of each
417 municipality involved in an election under Subsection (1) so that the election is held on the
418 same date and in a consistent manner in each jurisdiction.

419 (b) The clerk of each county and the clerk or recorder of each municipality involved in
420 an election under Subsection (1) shall cooperate with the responsible clerk in holding the
421 election.

422 (c) Except as otherwise provided in this part, each election under Subsection (1) shall
423 be governed by Title 20A, Election Code.

424 Section 9. Section **17B-1-215** is amended to read:

425 **17B-1-215. Notice and plat to lieutenant governor -- Recording requirements --**
426 **Certificate of incorporation -- Local district incorporated as specialized local district or**
427 **basic local district -- Effective date.**

428 (1) (a) Within the time specified in Subsection (1)(b), the responsible body shall file

429 with the lieutenant governor:

430 (i) a copy of a notice of an impending boundary action, as defined in Section 67-1a-6.5,
431 that meets the requirements of Subsection 67-1a-6.5(3); and

432 (ii) a copy of an approved final local entity plat, as defined in Section 67-1a-6.5.

433 (b) The responsible body shall file the documents listed in Subsection (1)(a) with the
434 lieutenant governor within 10 days after:

435 (i) the canvass of an election under Section 17B-1-214, if a majority of those voting at
436 the election within the proposed local district as a whole vote in favor of the creation of a local
437 district;

438 (ii) certification of a petition as to which the election requirement of Subsection
439 17B-1-214(1) does not apply because of Subsection 17B-1-214(3)(a), (b), or (c); or

440 (iii) adoption of a resolution, under Subsection 17B-1-213[~~(4)~~](5) approving the
441 creation of a local district for which an election was not required under Subsection
442 17B-1-214(3)(d), (e), or (f), by the legislative body of each county whose unincorporated area
443 is included within and the legislative body of each municipality whose area is included within
444 the proposed local district, or by the board of trustees of the initiating local district.

445 (2) Upon the lieutenant governor's issuance of a certificate of incorporation under
446 Section 67-1a-6.5, the responsible body shall:

447 (a) if the local district is located within the boundary of a single county, submit to the
448 recorder of that county:

449 (i) the original:

450 (A) notice of an impending boundary action;

451 (B) certificate of incorporation; and

452 (C) approved final local entity plat; and

453 (ii) if applicable, a certified copy of each resolution adopted under Subsection
454 17B-1-213[~~(4)~~](5); or

455 (b) if the local district is located within the boundaries of more than a single county:

456 (i) submit to the recorder of one of those counties:

457 (A) the original of the documents listed in Subsections (2)(a)(i)(A), (B), and (C); and

458 (B) if applicable, a certified copy of each resolution adopted under Subsection
459 17B-1-213[~~(4)~~](5); and

460 (ii) submit to the recorder of each other county:
461 (A) a certified copy of the documents listed in Subsection (2)(a)(i)(A), (B), and (C);
462 and
463 (B) if applicable, a certified copy of each resolution adopted under Subsection
464 17B-1-213[~~(4)~~](5).
465 (3) The area of each local district consists of:
466 (a) if an election was held under Section 17B-1-214, the area of the new local district
467 as approved at the election;
468 (b) if an election was not required because of Subsection 17B-1-214(3)(a), (b), or (c),
469 the area of the proposed local district as described in the petition; or
470 (c) if an election was not required because of Subsection 17B-1-214(3)(d), (e), or (f),
471 the area of the new local district as described in the resolution adopted under Subsection
472 17B-1-213[~~(4)~~](5).
473 (4) (a) Upon the lieutenant governor's issuance of the certificate of incorporation under
474 Section 67-1a-6.5, the local district is created and incorporated as:
475 (i) the type of specialized local district that was specified in the petition under
476 Subsection 17B-1-203(1)(a), (b), or (c) or resolution under Subsection 17B-1-203(1)(d) or (e),
477 if the petition or resolution proposed the creation of a specialized local district; or
478 (ii) a basic local district, if the petition or resolution did not propose the creation of a
479 specialized local district.
480 (b) (i) The effective date of a local district's incorporation for purposes of assessing
481 property within the local district is governed by Section 59-2-305.5.
482 (ii) Until the documents listed in Subsection (2) are recorded in the office of the
483 recorder of each county in which the property is located, a newly incorporated local district
484 may not:
485 (A) levy or collect a property tax on property within the local district;
486 (B) levy or collect an assessment on property within the local district; or
487 (C) charge or collect a fee for service provided to property within the local district.
488 Section 10. Section **17D-1-205** is amended to read:
489 **17D-1-205. Notice.**
490 (1) Each notice required under Subsection 17D-1-204(1) shall:

- 491 (a) state that:
- 492 (i) the legislative body has adopted a resolution stating its intent to create a special
493 service district; or
- 494 (ii) a petition has been filed proposing the creation of a special service district;
- 495 (b) describe the boundary of the proposed special service district;
- 496 (c) generally describe each service that the special service district is proposed to
497 provide;
- 498 (d) state that taxes may be levied annually upon all taxable property within the
499 proposed special service district;
- 500 (e) state that fees or charges may be imposed to pay for some or all of the services that
501 the special service district is proposed to provide;
- 502 (f) explain the process, requirements, and timetable for filing a protest against the
503 creation of the special service district or against a service that the special service district is
504 proposed to provide;
- 505 (g) designate a date, time, and place for a public hearing on the proposed creation of
506 the special service district; and
- 507 (h) except as provided in Subsection (2), be published:
- 508 (i) (A) [~~at least~~] once a week [~~during three~~] for four consecutive weeks;
- 509 (B) not [~~less~~] fewer than [~~21~~] five days [~~or~~] and no more than [~~35~~] 20 days before the
510 date of the public hearing required under Subsection 17D-1-204(2); and
- 511 (C) in a newspaper of general circulation in the county or municipality by which the
512 special service district is proposed to be created; and
- 513 (ii) in accordance with Section 45-1-101 for 35 days before the date of the public
514 hearing required under Subsection 17D-1-204(2).
- 515 (2) Notwithstanding Subsection (1)(h)(i), if the proposed special service district is
516 located entirely within a city of the third, fourth, or fifth class or a town that has no newspaper
517 of general circulation in the city or town, the legislative body of the city or town may provide
518 that the notice required under Subsection 17D-1-204(1) be given by posting the notice in at
519 least five public places in the city or town at least 21 days before the public hearing required
520 under Subsection 17D-1-204(2).
- 521 (3) The legislative body of the county or municipality by which the special service

522 district is proposed to be created may include in a notice under this section any other
523 information that the legislative body considers necessary or appropriate.

524 Section 11. Section **17D-1-206** is amended to read:

525 **17D-1-206. Protests.**

526 (1) An interested person may protest:

527 (a) the creation of a special service district; or

528 (b) a service that the special service district is proposed to provide.

529 (2) Each protest under Subsection (1) shall:

530 (a) be in writing;

531 (b) be submitted:

532 (i) to the legislative body of the county or municipality by which the special service
533 district is proposed to be created; and

534 (ii) no later than [~~15~~] 60 days after the public hearing required under Subsection
535 17D-1-204(2); and

536 (c) explain why the person is protesting.

537 (3) A person who submitted a written protest against the creation of a special service
538 district may withdraw the protest or, having withdrawn a protest, cancel the withdrawal, [~~until~~
539 30] no later than 60 days after the public hearing required under Subsection 17D-1-204(2).

540 (4) The legislative body of a county or municipality may not adopt a resolution or
541 ordinance creating a special service district if adequate protests are filed with respect to the
542 creation of the special service district.

543 (5) The legislative body of a county or municipality may not adopt a resolution or
544 ordinance authorizing a special service district to provide a service if adequate protests are filed
545 with respect to that service.

546 Section 12. Section **59-2-1317** is amended to read:

547 **59-2-1317. Index of property owners -- Tax notice -- Contents of notice.**

548 (1) The treasurer shall:

549 (a) collect the taxes; and

550 (b) furnish to each taxpayer, except those taxpayers under Sections 59-2-1302 and
551 59-2-1307, by mail, postage prepaid, or leave at the taxpayer's residence or usual place of
552 business, if known, a notice stating:

- 553 (i) the kind and value of property assessed to the taxpayer;
- 554 (ii) the street address of the property, if available to the county;
- 555 (iii) that the property may be subject to a detailed review in the next year under Section
- 556 59-2-303.1;
- 557 (iv) the amount of taxes levied;
- 558 (v) property tax information pertaining to taxpayer relief, options for payment of taxes,
- 559 and collection procedures;
- 560 (vi) if applicable, the amount of a fee assessed in accordance with Section 11-42-401;
- 561 [~~(vi)~~] (vii) other information specifically authorized to be included on the notice under
- 562 Title 59, Chapter 2, Property Tax Act; and
- 563 [~~(vii)~~] (viii) other property tax information approved by the commission.
- 564 (2) For any property for which property taxes are delinquent, the treasurer shall stamp
- 565 on the notice "Prior taxes are delinquent on this parcel."
- 566 (3) The notice shall:
- 567 (a) separately state all taxes levied only on a certain kind or class of property for a
- 568 special purpose;
- 569 (b) have printed or stamped on it when and where the taxes are payable;
- 570 (c) state the date on which the taxes will be delinquent; and
- 571 (d) state the penalty provided by law.
- 572 (4) (a) The notice shall be mailed by November 1.
- 573 (b) The treasurer shall keep on file in the treasurer's office the information set forth in
- 574 the notice.
- 575 (c) The county treasurer is not required to mail out a tax receipt acknowledging
- 576 payment.