

431 (i) is the election officer for all purposes in an election of officers of the town approved
 432 at an incorporation election; and

433 (ii) may, as necessary, determine appropriate deadlines, procedures, and instructions
 434 that are not otherwise contrary to law.

435 (b) The county clerk shall require and determine deadlines for the filing of campaign
 436 financial disclosures of town officer candidates in accordance with Section 10-3-208.

437 (c) The county clerk is responsible to ensure that:

438 (i) a primary or final election for the officials of a newly incorporated town is held on a
 439 date authorized by this section; and

440 (ii) the ballot for the election includes each office that is required to be included in the
 441 election for officers of the newly incorporated town and the term of each office.

442 (7) A person who has filed as a candidate for an office described in this section shall
 443 comply with the campaign finance disclosure requirements of Section 10-3-208 and
 444 requirements and deadlines as lawfully set forth by the county clerk.

445 (8) Notwithstanding Section 10-3-201, the officers elected at a final election described
 446 in Subsection (4)(a) shall take office:

447 (a) after taking the oath of office; and

448 (b) at noon on the first Monday following the day on which the election official
 449 transmits a certificate of nomination or election under the officer's seal to each elected
 450 candidate in accordance with Subsection 20A-4-304(2)(c)(ii).

451 Section 12. Section 10-2-129 is amended to read:

452 **10-2-129. Notice to lieutenant governor -- Effective date of incorporation -- Effect**
 453 **of recording documents.**

454 (1) The [~~mayor-elect~~] mayor of the future town shall:

455 (a) within 30 days after the canvass of the election of town officers under Section
 456 [~~10-2-128~~] **§→** [~~10-2-130~~] **10-2-128.2** **←§** , file with the lieutenant governor:

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

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

460 (b) upon the lieutenant governor's issuance of a certificate of incorporation under
 461 Section 67-1a-6.5:

462 (i) if the town is located within the boundary of a single county, submit to the recorder
463 of that county the original:

464 (A) notice of an impending boundary action;

465 (B) certificate of incorporation; and

466 (C) approved final local entity plat; or

467 (ii) if the town is located within the boundaries of more than a single county, submit
468 the original of the documents listed in Subsections (1)(b)(i)(A), (B), and (C) to one of those
469 counties and a certified copy of those documents to each other county.

470 (2) (a) A new town is incorporated:

471 (i) on December 31 of the year in which the lieutenant governor issues a certificate of
472 incorporation under Section 67-1a-6.5, if the election of town officers under Section [~~10-2-128~~]

473 ~~§~~→ [~~10-2-130~~] 10-2-128.2 ←~~§~~ is held on a regular general or municipal general election date; or

474 (ii) on the last day of the month during which the lieutenant governor issues a
475 certificate of incorporation under Section 67-1a-6.5, if the election of town officers under

476 Section [~~10-2-128~~] ~~§~~→ [~~10-2-130~~] 10-2-128.2 ←~~§~~ is held on any other date.

477 (b) (i) The effective date of an incorporation for purposes of assessing property within
478 the new town is governed by Section 59-2-305.5.

479 (ii) Until the documents listed in Subsection (1)(b)(i) are recorded in the office of the
480 recorder of each county in which the property is located, a newly incorporated town may not:

481 (A) levy or collect a property tax on property within the town;

482 (B) levy or collect an assessment on property within the town; or

483 (C) charge or collect a fee for service provided to property within the town.

484 Section 13. Section 20A-1-203 is amended to read:

485 **20A-1-203. Calling and purpose of special elections -- Two-thirds vote**

486 **limitations.**

487 (1) Statewide and local special elections may be held for any purpose authorized by
488 law.

489 (2) (a) Statewide special elections shall be conducted using the procedure for regular
490 general elections.

491 (b) Except as otherwise provided in this title, local special elections shall be conducted
492 using the procedures for regular municipal elections.