

183 (c) The validity of an otherwise valid assessment is not affected by the fact that the
184 benefit to the property from the improvement does not increase the fair market value of the
185 property.

186 (2) ~~[The]~~ Subject to Subsection (4) ~~§→ (d) ←§~~ , the assessment method a governing body
186a uses
187 to calculate an assessment may be according to frontage, area, taxable value, fair market value,
188 lot, parcel, number of connections, equivalent residential unit, or any combination of these
189 methods, or any other method as the governing body considers appropriate to comply with
190 Subsections (1)(a) and (b).

191 (3) A local entity that levies an assessment under this chapter for an improvement:

192 (a) shall:

193 (i) (A) levy the assessment on each block, lot, tract, or parcel of property that benefits
194 from the improvement; and

195 (B) to whatever depth, including full depth, on the parcel of property that the governing
196 body determines but that still complies with Subsections (1)(a) and (b);

197 (ii) make an allowance for each corner lot receiving the same improvement on both
198 sides so that the property is not assessed at the full rate on both sides; and

199 (iii) pay for any increase in size or capacity that serves property outside of the
200 assessment area with funds other than those levied by an assessment;

201 (b) may:

202 (i) use different methods for different improvements in an assessment area;

203 (ii) assess different amounts in different classifications, even when using the same
204 method, if acquisition or construction costs differ from classification to classification;

205 (iii) allocate a corner lot allowance under Subsection (3)(a)(ii) to all other benefitted
206 property within the assessment area by increasing the assessment levied against the other
207 assessed property in the same proportion as the improvement is assessed;

208 (iv) to comply with Subsection (1)(a), levy an assessment within classifications; and

209 (v) assess property to replace improvements that are approaching or have exceeded
210 their useful life or to increase the level of service of an existing improvement; and

211 (c) may not:

212 (i) consider the costs of the additional size or capacity of an improvement that will be
213 increased in size or capacity to serve property outside of the assessment area when calculating

214 an assessment or determining an assessment method; or

215 (ii) except for in a voluntary assessment area or as provided in Subsection (3)(b)(v),
216 assess a property for an improvement that would duplicate or provide a reasonably similar
217 service that is already provided to the property.

218 (4) A local entity that levies an assessment under this chapter for economic promotion
219 activities:

220 (a) shall:

221 (i) ~~§~~ **→ subject to Section 11-42-408, ←§** levy the assessment on each benefitted property;

221a and

222 (ii) subject to Subsection (4)(d), use an assessment method that, when applied to a
223 benefitted property, meets the requirements of Subsection (1)(a);

224 [(a)] (b) may:

225 (i) levy an assessment only on commercial or industrial real property; and

226 (ii) create classifications based on property use, or other distinguishing factors, to
227 determine the estimated benefit to the assessed property;

228 [(b)] (c) subject to Subsection (4)(d), may rely on, in addition to the assessment
229 methods described in Subsection (2), estimated benefits from an increase in:

230 (i) office lease rates;

231 (ii) retail sales rates;

232 (iii) customer base;

233 (iv) public perception;

234 (v) hotel room rates and occupancy levels;

235 (vi) property values;

236 (vii) the commercial environment from enhanced services;

237 (viii) another articulable method of estimating benefits; or

238 (ix) a combination of the methods described in Subsections (4)[(b)](c)(i) through (viii);

239 and

240 [~~(c) subject to Subsection (4)(d), shall use an assessment method that, when applied to~~
241 ~~a benefitted property, meets the requirements of Subsection (1)(a); and]~~

242 (d) may not use taxable value, fair market value, or any other assessment method based
243 on the value of the property as the sole assessment method.

244 (5) A local entity may levy an assessment that would otherwise violate a provision of