

57 separately.]

58 (2) (a) In determining the market value of the property before the taking and the market
59 value of the property after the taking to assess damages in partial takings cases as described in
60 Subsection (1)(b), the court, jury, or referee:

61 (i) may consider anything a willing buyer ~~H~~→ and a willing seller ←~~H~~ would consider in
61a determining the market
62 value of the property after the taking, including:

63 (A) any impact from the public project for which the property was taken; and

64 (B) the access to the property that exists after the taking; and

65 (ii) may not consider the assessed value on the property tax assessment for the property
66 unless the court determines that the assessed value on the property tax assessment constitutes
67 an admission by a party opponent.

68 (b) Subsection (2)(a) does not preclude the court, jury, or referee from considering the
69 access to the property that existed before the taking in determining the value of the property
70 before the taking.