

1 **CONVENTION AND TOURISM BUSINESS ASSESSMENT**

2 **AREA ACT**

3 2022 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Robert M. Spendlove**

6 Senate Sponsor: David G. Buxton

7

8 **LONG TITLE**

9 **General Description:**

10 This bill enacts the Convention and Tourism Business Assessment Area Act.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ defines terms;
- 14 ▶ allows the legislative body of a county of the first class to designate a convention
- 15 and tourism business assessment area to levy an assessment on certain lodging
- 16 establishments to pay for certain activities that benefit lodging establishments;

- 17 ▶ establishes requirements for a county legislative body to designate an assessment
- 18 area, including procedures for filing a petition to designate an assessment area,
- 19 giving notice of the proposed assessment area, hearing protests, and holding a
- 20 public meeting to adopt an ordinance or resolution designating the assessment area;

- 21 ▶ establishes requirements for a county legislative body to amend, renew, or dissolve
- 22 the assessment area; and

- 23 ▶ establishes requirements for a person to contest the levying of an assessment or the
- 24 designation of an assessment area.

25 **Money Appropriated in this Bill:**

26 None

27 **Other Special Clauses:**



28 None

29 **Utah Code Sections Affected:**

30 ENACTS:

31 **11-42b-101**, Utah Code Annotated 1953

32 **11-42b-102**, Utah Code Annotated 1953

33 **11-42b-103**, Utah Code Annotated 1953

34 **11-42b-104**, Utah Code Annotated 1953

35 **11-42b-105**, Utah Code Annotated 1953

36 **11-42b-106**, Utah Code Annotated 1953

37 **11-42b-107**, Utah Code Annotated 1953

38 **11-42b-108**, Utah Code Annotated 1953

39 **11-42b-109**, Utah Code Annotated 1953

40 **11-42b-110**, Utah Code Annotated 1953

41 **11-42b-111**, Utah Code Annotated 1953

42 **11-42b-112**, Utah Code Annotated 1953

43 **11-42b-113**, Utah Code Annotated 1953

44

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

46 Section 1. Section **11-42b-101** is enacted to read:

47 **CHAPTER 42b. CONVENTION AND TOURISM BUSINESS ASSESSMENT AREA**

48 **ACT**

49 **11-42b-101. Definitions.**

50 As used in this chapter:

51 (1) "Assessment" means the assessment that a specified county levies on benefitted
52 properties under this chapter to pay for beneficial activities.

53 (2) "Assessment area" means a convention and tourism business assessment area
54 designated under this chapter.

55 (3) (a) "Beneficial activity" means any activity or service that increases hotel room
56 rates or occupancy levels at lodging establishments.

57 (b) "Beneficial activity" includes an activity to:

58 (i) promote tourism;

59 (ii) sponsor or incentivize a cultural or sports event, festival, conference, or
60 convention;

61 (iii) facilitate economic or workforce development for the lodging industry, including
62 workforce recruitment or retention; or

63 (iv) promote placemaking, visitor management, or destination enhancement.

64 (4) "Benefitted property" means a lodging establishment that directly or indirectly
65 benefits from a beneficial activity.

66 (5) "Guest" means an individual for whom a lodging establishment provides lodging
67 accommodations for compensation.

68 (6) "Lodging establishment" means the same as that term is defined in Section
69 [29-2-102](#).

70 (7) "Municipality" means a city, town, or metro township.

71 (8) "Qualified number of owners" means a number of owners of benefitted properties
72 that represents 50% or more of the total assessment amount levied against all benefitted
73 properties within a proposed or existing assessment area, provided that if an owner of one or
74 more benefitted properties represents 40% or more of the total assessment amount levied
75 against all benefitted properties within a proposed or existing assessment area, no more than
76 40% of the total assessment amount shall be attributed to that owner.

77 (9) "Specified county" means a county of the first class.

78 (10) "Third party administrator" means a private nonprofit organization, primarily
79 engaged in destination marketing and promotion, that enters into a contract with a specified
80 county to provide beneficial activities within an assessment area in accordance with the
81 management plan.

82 Section 2. Section **11-42b-102** is enacted to read:

83 **11-42b-102. Designating an assessment area -- Levying and paying an assessment**
84 **- Requirements and prohibitions.**

85 (1) Subject to the requirements of this part, the legislative body of a specified county
86 intending to levy an assessment on benefitted properties to pay for beneficial activities shall
87 adopt an ordinance or resolution designating an assessment area.

88 (2) A specified county that levies an assessment under this chapter for beneficial
89 activities:

90 (a) shall:
91 (i) levy an assessment on each benefitted property within the assessment area;
92 (ii) use an assessment method that, when applied to a benefitted property, reflects an
93 equitable portion of the benefit the benefitted property will receive for the beneficial activities
94 for which the assessment is levied;
95 (iii) levy and collect an assessment in accordance with a management plan that meets
96 the requirements of Subsection 11-42b-103(2)(a); and
97 (iv) contract with a third party administrator to implement beneficial activities within
98 the assessment areas;
99 (b) may:
100 (i) levy an assessment only on lodging establishments located within the geographical
101 boundaries of the specified county;
102 (ii) establish benefit zones that divide the assessment area into multiple types or
103 classifications to:
104 (A) levy a different level of assessment; or
105 (B) use a different assessment method in each classification to reflect more fairly the
106 benefits that property within the different types or classifications is expected to receive because
107 of the proposed beneficial activities;
108 (iii) rely on estimated benefits from an increase in:
109 (A) retail sales rates;
110 (B) customer base;
111 (C) public perception;
112 (D) hotel room rates and occupancy levels;
113 (E) the commercial environment from enhanced services;
114 (F) another articulable method of estimating benefits; or
115 (G) a combination of the methods described in Subsections (2)(b)(iii)(A) through (G);
116 and
117 (iv) may not:
118 (A) include, within an assessment area, any area of land that is included within the
119 geographic boundaries of a municipality unless the legislative body of the municipality adopts
120 an ordinance or resolution consenting to the municipality's inclusion in the assessment area; or

121 (B) levy an assessment for a period longer than 10 years, unless the assessment area is
122 renewed in accordance with Section 11-42b-109.

123 (3) The legislative body of a specified county may not adopt a designation ordinance or
124 resolution under Subsection (1) unless the legislative body:

125 (a) receives a petition that meets the requirements of Section 11-42b-103;

126 (b) gives notice as provided in Section 11-42b-104;

127 (c) receives and considers all protests filed under Section 11-42b-105;

128 (d) holds a public hearing as provided in Section 11-42b-106; and

129 (e) holds a public meeting as provided in Section 11-42b-107.

130 (4) (a) The owner of a benefitted property that pays an assessment under this chapter
131 may place the assessment as a mandatory surcharge on guest receipts.

132 (b) A surcharge under this Subsection (4):

133 (i) shall be disclosed on all information and communication platforms of the benefitted
134 property in the same manner as other surcharges, hotel and occupancy taxes, and sales and use
135 taxes as required by applicable laws and regulations; and

136 (ii) may not:

137 (A) be used to calculate a benefitted property's gross receipts or gross revenues for any
138 purpose, including the calculation of sales revenue, occupancy taxes, or state income taxes; or

139 (B) be considered as part of income pursuant to any lease or operator agreement.

140 (5) The payment of an assessment under this chapter may not be taken as a deduction
141 from income for state income tax purposes.

142 Section 3. Section 11-42b-103 is enacted to read:

143 **11-42b-103. Petition to designate assessment area -- Requirements -- Management**
144 **plan contents.**

145 (1) The process for a specified county to designate an assessment area is initiated by
146 the filing of a petition with the legislative body of the specified county.

147 (2) A petition under Subsection (1) shall:

148 (a) include a proposed management plan that:

149 (i) describes:

150 (A) the boundaries and duration of the proposed assessment area;

151 (B) each benefitted property proposed to be assessed;

- 152 (C) the total estimated amount of assessment to be levied against all benefitted
153 properties for each year an assessment is levied;
- 154 (D) the method by which the proposed assessment is calculated;
- 155 (E) the beneficial activities to be paid by assessments for each year an assessment is
156 levied;
- 157 (F) the total estimated amount of assessment to be expended on beneficial activities for
158 each year an assessment is levied;
- 159 (G) the proposed source or sources of financing, including the proposed method and
160 basis of levying the assessment in sufficient detail to allow each owner of benefitted property
161 to calculate the amount of the assessment to be levied against the owner's benefitted property;
- 162 (H) any proposed benefit zones as described in Subsection 11-42b-102(2)(b)(ii); and
- 163 (I) the interest, penalties, and costs or other requirements of the proposed assessment;
- 164 (ii) establishes procedures for collecting the proposed assessment;
- 165 (iii) requires the legislative body to contract with a third party administrator to
166 implement the proposed beneficial activities within the assessment area;
- 167 (iv) includes a statement regarding the right of a benefitted property to impose a
168 surcharge on guests of the benefitted property as provided in Subsection 11-42b-102(4); and
- 169 (b) be signed by a qualified number of owners.
- 170 Section 4. Section 11-42b-104 is enacted to read:
- 171 **11-42b-104. Notice of proposed assessment area -- Requirements.**
- 172 (1) If the legislative body of a specified county receives a petition that meets the
173 requirements of Section 11-42b-103, the legislative body shall give notice of the proposed
174 assessment area.
- 175 (2) The notice under Subsection (1) shall:
- 176 (a) include the following information:
- 177 (i) a statement that the legislative body received a petition to designate an assessment
178 area under Section 11-42b-103;
- 179 (ii) a statement that the specified county proposes to:
- 180 (A) designate one or more areas within the specified county's geographic boundaries as
181 an assessment area;
- 182 (B) contract with a third party administrator to provide beneficial activities within the

183 proposed assessment area; and
184 (C) finance some or all of the cost of providing beneficial activities by an assessment
185 on benefitted properties within the assessment area;
186 (iii) a summary of the contents of the proposed management plan, including the
187 information described in Subsection 11-42b-103(2)(a)(i);
188 (iv) a statement explaining how an individual can access the petition described in
189 Subsection (2)(a), including the contents of the proposed management plan;
190 (v) a statement that contains:
191 (A) the date described in Section 11-42b-105 and the location at which a protest under
192 Section 11-42b-105 may be filed;
193 (B) the method by which the legislative body will determine the number of protests
194 required to defeat the designation of the proposed assessment area or implementation of the
195 proposed beneficial activities, subject to Subsection 11-42b-107(1)(b); and
196 (C) a statement in large, boldface, and conspicuous type explaining that an owner of a
197 benefitted property must protest the designation of the assessment area in writing if the owner
198 objects to the area designation or being assessed for the proposed beneficial activities;
199 (vi) the date, time, and place of the public hearing required in Section 11-42b-106; and
200 (vii) any other information the legislative body considers appropriate;
201 (b) (i) be posted in at least three public places within the specified county's geographic
202 boundaries at least 20 but not more than 35 days before the day of the hearing required in
203 Section 11-42b-106; and
204 (ii) be published on the Utah Public Notice Website described in Section 63A-16-601
205 for four weeks before the deadline for filing protests specified in the notice under Subsection
206 (2)(a)(v); and
207 (c) be mailed, postage prepaid, within 10 days after the first publication or posting of
208 the notice under Subsection (2)(b) to each owner of benefitted property within the proposed
209 assessment area at the owner's mailing address.
210 (3) (a) The legislative body may record the version of the notice that is published or
211 posted in accordance with Subsection (2)(b) with the office of the county recorder.
212 (b) The notice recorded under Subsection (3)(a) expires and is no longer valid one year
213 after the day on which the legislative body records the notice if the legislative body has failed

214 to adopt the designation ordinance or resolution under Section 11-42b-102 designating the
215 assessment area for which the notice was recorded.

216 Section 5. Section 11-42b-105 is enacted to read:

217 **11-42b-105. Protests.**

218 (1) An owner of a benefitted property that is proposed to be assessed and who does not
219 want the benefitted property to be included in the assessment area may, within 30 days after the
220 day of the hearing described in Section 11-42b-106, file a written protest with the legislative
221 body:

222 (a) against:

223 (i) the designation of an assessment area;

224 (ii) the inclusion of the owner's benefitted property in the proposed assessment area; or

225 (iii) the proposed beneficial activities to be implemented; or

226 (b) protesting:

227 (i) whether the assessment meets the requirements of Section 11-42b-102; or

228 (ii) any other aspect of the proposed designation of an assessment area.

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

230 (a) describe or otherwise identify the benefitted property owned by the person filing the
231 protest; and

232 (b) include the signature of the owner of the benefitted property.

233 (3) An owner subject to assessment may withdraw a protest at any time before the
234 expiration of the 30-day period described in Subsection (1) by filing a written withdrawal with
235 the legislative body.

236 (4) If the legislative body intends to assess benefitted properties within the proposed
237 assessment area by establishing benefit zones, as described in Subsection 11-42b-102(2)(b)(ii),
238 and the legislative body has clearly noticed the legislative body's intent, the legislative body
239 shall:

240 (a) in determining whether adequate protests have been filed, aggregate the protests by
241 the type of beneficial activity or by classification; and

242 (b) apply to and calculate for each type of beneficial activity or classification the
243 threshold requirements of adequate protests.

244 (5) The failure of an owner of a benefitted property within the proposed assessment

245 area to file a timely written protest constitutes a waiver of any objection to:

246 (a) the designation of the assessment area;

247 (b) any beneficial activity to be implemented within the assessment area;

248 (c) the inclusion of the owner's benefitted property within the assessment area; and

249 (d) the fact, but not amount, of benefit to the owner's benefitted property.

250 (6) The legislative body shall post the total and percentage of the written protests the
251 legislative body receives under this section on the legislative body's website, or, if no website is
252 available, at the legislative body's place of business at least five days before the public meeting
253 described in Section [11-42b-106](#).

254 Section 6. Section **11-42b-106** is enacted to read:

255 **11-42b-106. Public hearing.**

256 (1) On the date and at the time and place specified in the notice under Section
257 [11-42b-104](#), the legislative body shall hold a public hearing.

258 (2) (a) The legislative body:

259 (i) subject to Subsection (2)(a)(ii), may continue the public hearing from time to time
260 to a fixed future date and time; and

261 (ii) may not hold a public hearing that is a continuance less than five days before the
262 deadline for filing protests described in Section [11-42b-105](#).

263 (b) The continuance of a public hearing does not restart or extend the protest period
264 described in Subsection [11-42b-105](#).

265 (3) At the public hearing, the legislative body shall hear all:

266 (a) objections to the designation of the proposed assessment area or the beneficial
267 activities proposed to be implemented within the assessment area;

268 (b) objections to whether the assessment will meet the requirements of Section
269 [11-42b-102](#); and

270 (c) persons desiring to be heard.

271 Section 7. Section **11-42b-107** is enacted to read:

272 **11-42b-107. Public meeting -- Adoption of ordinance or resolution regarding**
273 **proposed assessment area -- Limitations.**

274 (1) (a) After holding a public hearing under Section [11-42b-106](#) and within 90 days
275 after the day that the protest period expires in accordance with Subsection [11-42b-105](#), the

276 legislative body shall:

277 (i) count the written protests filed or withdrawn in accordance with Section [11-42b-105](#)
278 and calculate whether adequate protests have been filed; and

279 (ii) hold a public meeting to announce the protest tally and whether adequate protests
280 have been filed.

281 (b) Adequate protests are filed under Subsection (1)(a) if protests have been filed by a
282 qualified number of owners.

283 (c) If adequate protests are not filed, the legislative body at the public meeting may
284 adopt a resolution or ordinance:

285 (i) abandoning the proposal to designate an assessment area; or

286 (ii) (A) designating an assessment area; and

287 (B) approving a management plan as proposed under Section [11-42b-103](#), or with
288 changes under Subsection (1)(e).

289 (d) If adequate protests are filed, the legislative body at the public meeting:

290 (i) may not adopt a resolution or ordinance designating the assessment area; and

291 (ii) may adopt a resolution or ordinance to abandon the proposal to designate the
292 assessment area.

293 (e) In the absence of adequate protests upon the expiration of the protest period and
294 subject to Subsection (1)(e)(ii), the legislative body may make changes to:

295 (i) a beneficial activity proposed for implementation under the proposed management
296 plan; or

297 (ii) the area or areas proposed to be included within the assessment area under the
298 proposed management plan.

299 (2) A legislative body may not make a change in accordance with Subsection (1)(e)(i)
300 if the change would result in:

301 (a) a change in the nature of a beneficial activity or reduction in the estimated amount
302 of benefit to a benefitted property, whether in size, quality, or otherwise, then that described in
303 the proposed management plan;

304 (b) an estimated total assessment to any benefitted business within the assessment area
305 that exceeds the estimate described in the proposed management plan; or

306 (c) a financing term that extends beyond the estimated term of financing under the

307 proposed management plan.

308 (3) After the adoption of an ordinance or resolution described in Subsection (1)(c)(ii),
309 the legislative body may contract with a third party administrator to provide beneficial
310 activities within the assessment area.

311 Section 8. Section **11-42b-108** is enacted to read:

312 **11-42b-108. Amendments to management plan -- Procedure -- Notice**
313 **requirements.**

314 (1) After the legislative body adopts an ordinance or resolution approving a
315 management plan as provided in Subsection [11-42b-108\(1\)\(c\)\(ii\)](#) and contracts with a third
316 party administrator to provide beneficial activities within the assessment area, the legislative
317 body may amend the management plan if:

318 (a) the third party administrator submits to the legislative body a written request for
319 amendments;

320 (b) subject to Subsection (2), the legislative body gives notice of the proposed
321 amendments;

322 (c) the legislative body holds a public meeting no more than 90 days after the day on
323 which the legislative body gives notice under Subsection (1)(b); and

324 (d) at the public meeting described in Subsection (1)(c), the legislative body adopts an
325 ordinance or resolution approving the amendments to the management plan.

326 (2) The notice described in Subsection (1)(b) shall:

327 (a) describe the proposed amendments to the management plan;

328 (b) state the date, time, and place of the public meeting described in Subsection (1)(c);

329 and

330 (c) (i) be posted in at least three public places within the specified county's geographic
331 boundaries at least 20 but not more than 35 days before the day of the public meeting described
332 in Subsection (1)(c); and

333 (ii) be published on the Utah Public Notice Website described in Section [63A-16-601](#)
334 for four weeks before the public meeting described in Subsection (1)(c); and

335 (d) be mailed, postage prepaid, within 10 days after the first publication or posting of
336 the notice under Subsection (2)(c) to each owner of benefitted property within the assessment
337 area at the owner's mailing address.

338 Section 9. Section **11-42b-109** is enacted to read:

339 **11-42b-109. Renewal of assessment area designation -- Procedure -- Disposition of**
340 **previous revenues.**

341 (1) Upon the expiration of an assessment area, the legislative body may, for a period
342 not to exceed 10 years, renew the assessment area as provided in this section.

343 (2) (a) If there are no changes to the management plan or the designation of the third
344 party administrator, the legislative body may not renew the assessment area unless:

345 (i) subject to Subsection (2)(c), the legislative body gives notice of the proposed
346 renewal;

347 (ii) the legislative body holds a public meeting no more than 90 days after the day on
348 which the legislative body gives notice under Subsection (2)(a)(i); and

349 (iii) at the public meeting described in Subsection (2)(a)(ii), the legislative body adopts
350 an ordinance or resolution renewing the assessment area designation.

351 (b) If there are changes to the management plan or the designation of the third party
352 administrator, the legislative body may not renew the assessment area unless the legislative
353 body:

354 (i) gives notice of the proposed renewal in accordance with Section [11-42b-104](#);

355 (ii) receives and considers all protests filed under Section [11-42b-105](#);

356 (iii) holds a public hearing as provided in Section [11-42b-106](#);

357 (iv) holds a public meeting as provided in Section [11-42b-107](#); and

358 (v) at the public meeting described in Subsection (2)(b)(iv), adopts an ordinance or
359 resolution renewing the assessment area.

360 (c) The notice described in Subsection (2)(a)(i) shall:

361 (i) state:

362 (A) that the legislative body proposes to renew the assessment area with no changes;
363 and

364 (B) the date, time, and place of the public meeting described in Subsection (2)(a)(ii);

365 (ii) (A) be posted in at least three public places within the specified county's
366 geographic boundaries at least 20 but not more than 35 days before the day of the public
367 meeting described in Subsection (2)(a)(ii); and

368 (B) be published on the Utah Public Notice Website described in Section [63A-16-601](#)

369 for four weeks before the public meeting described in Subsection (2)(a)(ii); and

370 (iii) be mailed, postage prepaid, within 10 days after the first publication or posting of
371 the notice under Subsection (2)(c)(ii) to each owner of benefitted property within the
372 assessment area at the owner's mailing address.

373 (3) (a) Upon renewal of an assessment area, any remaining revenues derived from the
374 levy of assessments, or any revenues derived from the sale of assets acquired with the revenues,
375 shall be transferred to the renewed assessment area.

376 (b) If the renewed assessment area includes a benefitted property that was not included
377 in the previous assessment area, the third party administrator may only expend revenues
378 described in Subsection (3)(a) on benefitted properties that were included in the previous
379 assessment area.

380 (c) If the renewed assessment area does not include a benefitted property that was
381 included in the previous assessment area, the third party administrator shall refund to the owner
382 of the benefitted property the revenues described in Subsection (3)(a) attributable to the
383 benefitted property.

384 Section 10. Section **11-42b-110** is enacted to read:

385 **11-42b-110. Dissolution of assessment area -- Procedure -- Disposition of**
386 **revenues.**

387 (1) The legislative body may dissolve an assessment area before the assessment area
388 expires as provided in this section.

389 (2) The legislative body may not dissolve an assessment area under Subsection (1)
390 unless:

391 (a) (i) the legislative body determines there has been a misappropriation of funds,
392 malfeasance, or a violation of law in connection with the management of the assessment area;

393 or

394 (ii) a petition to dissolve the assessment area:

395 (A) is signed by a qualified number of owners; and

396 (B) is submitted to the legislative body within the period described in Subsection (3);

397 (b) subject to Subsection (4), the legislative body gives notice of the proposed
398 dissolution;

399 (c) the legislative body holds a public meeting; and

400 (d) at the public meeting described in Subsection (2)(c), the legislative body adopts an
401 ordinance or resolution dissolving the assessment area.

402 (3) The owners of benefitted properties may submit to the legislative body a petition
403 described in Subsection (2)(a)(ii):

404 (a) within a 30-day period that begins after the day on which the assessment area is
405 designated by ordinance or resolution under Section [11-42b-107](#); or

406 (b) within the same 30-day period during each subsequent year in which the assessment
407 area exists.

408 (4) The notice described in Subsection (2)(b) shall:

409 (a) state:

410 (i) the reasons for the proposed dissolution; and

411 (ii) the date, time, and place of the public meeting described in Subsection (2)(c);

412 (b) (i) be posted in at least three public places within the specified county's geographic
413 boundaries at least 20 but not more than 35 days before the day of the public meeting described
414 in Subsection (2)(c); and

415 (ii) be published on the Utah Public Notice Website described in Section [63A-16-601](#)
416 for four weeks before the public meeting described in Subsection (2)(c); and

417 (c) be mailed, postage prepaid, within 10 days after the first publication or posting of
418 the notice under Subsection (4)(b) to each owner of benefitted property within the assessment
419 area at the owner's mailing address.

420 (5) Upon the dissolution of an assessment area, the third party administrator shall
421 return to the owner of each benefitted property any remaining revenues attributable to the
422 benefitted property.

423 Section 11. Section **11-42b-111** is enacted to read:

424 **11-42b-111. Action to contest assessment or proceeding.**

425 (1) A person who contests an assessment or any proceeding to designate an assessment
426 area may commence a civil action against the specified county to:

427 (a) set aside a proceeding to designate an assessment area; or

428 (b) enjoin the levy or collection of an assessment.

429 (2) A person bringing an action under Subsection (1) shall bring the action in the
430 district court with jurisdiction in the specified county.

431 (3) (a) Except as provided in Subsection (3)(b), a person may not begin the action
432 against or serve a summons relating to the action on the specified county more than 30 days
433 after:

434 (i) the effective date of the designation ordinance or resolution adopted under Section
435 11-42b-107, if the action relates to the designation of an assessment area or the levying of an
436 assessment; or

437 (ii) the effective date of the ordinance or resolution adopted under Section 11-42b-108,
438 if the action relates to the levying of an assessment under an amended management plan.

439 (b) If each benefitted property within an assessment area consents to the designation of
440 the assessment area and the levying of an assessment, or if each benefitted property within an
441 assessment area consents to the amendments to the management plan, as applicable, a person
442 may not bring an action against or serve a summons relating to the action on the specified
443 county more than 15 days after:

444 (i) the effective date of the designation ordinance or resolution adopted under Section
445 11-42b-107, if the action relates to the designation of an assessment area or the levying of an
446 assessment; or

447 (ii) the effective date of the ordinance or resolution adopted under Section 11-42b-108,
448 if the action relates to the levying of an assessment under an amended management plan.

449 (4) An action under Subsection (1) is the exclusive remedy of a person who contests an
450 assessment or any proceeding to designate an assessment area.

451 (5) A court may not set aside, in part or in whole or declare invalid an assessment, a
452 proceeding to designate an assessment area, or a proceeding to levy an assessment that meets
453 the requirements of Section 11-42b-102 because of an error or irregularity that does not relate
454 to the equity or justice of the assessment or proceeding.

455 (6) (a) A person may bring a claim of misuse of assessment funds through a mandamus
456 action regardless of the expiration of the period for bringing an action under Subsection (3).

457 (b) This section does not prohibit the filing of criminal charges against or the
458 prosecution of a party for the misuse of assessment funds.

459 Section 12. Section **11-42b-112** is enacted to read:

460 **11-42b-112. No limitation on other county powers.**

461 (1) This chapter does not limit a power that a specified county has under other

462 applicable law to:

463 (a) make an improvement or provide a service;

464 (b) create a district;

465 (c) levy an assessment or tax; or

466 (d) issue a bond or a refunding bond.

467 (2) If there is a conflict between a provision of this chapter and any other statutory

468 provision, the provision of this chapter governs.

469 Section 13. Section **11-42b-113** is enacted to read:

470 **11-42b-113. Severability.**

471 A court's invalidation of any provision of this chapter does not affect the validity of any

472 other provision of this chapter.