START\_STATUTE42-17257.  Notice of establishment or change in city, town or taxing district boundaries

A.  On or before November 1 of the year preceding the year in which assessments or taxes are to be levied, the governing body of each city, town, school district and community college district and other special taxing districts and assessment districts that are organized by law or in the process of organizing by law shall file with the department and the county assessor information prescribed by the director of the department relating to changes in boundaries and the boundaries of newly created taxing jurisdictions.

B.  At the request of the governing body of any taxing jurisdiction, on or before November 30 of the year preceding the year in which assessments or taxes are to be levied, the director may extend the deadline prescribed by subsection A of this section to allow the taxing jurisdiction to file the required information.  The director may not extend this deadline beyond December 20 of the year preceding the year in which assessments or taxes are to be levied.

C.  A change in boundaries of an existing taxing jurisdiction or the establishment of a new taxing jurisdiction is not effective for assessment and tax levying purposes for the tax year unless notice has been given as prescribed by this section.  If the change in boundaries of an existing taxing district or if the establishment of a new taxing jurisdiction for the following fiscal year is not complete by December 20, a preliminary filing, which shall include all information prescribed by law, may be submitted pursuant to this section. After the governing board of the new taxing jurisdiction is authorized to act, but not later than May 15, the appropriate governing body or bodies shall notify the department and the county assessor of the formation effective for the following fiscal year. END\_STATUTE