

**368.24 Notification to public utilities and to the department of revenue.**

Notwithstanding any other provision of law to the contrary, any city that annexes territory or any city from which territory is severed shall provide written notification consisting of a legal description and map of the annexed or severed territory, each street address within the annexed or severed area, where possible, a statement containing the effective date of the annexation or severance and a copy of the order, resolution, or ordinance proclaiming the annexation or severance to all public utilities operating in the annexed or severed area and to the department of revenue. If the notification of an annexation is provided to a public utility less than sixty days prior to the effective date of the annexation, the public utility shall have sixty days from the date of notification to adjust its tax and accounting records to reflect the annexation for any tax purpose.

[96 Acts, ch 1204, §10](#); [2012 Acts, ch 1110, §25](#)