

Effective 5/10/2016

59-2-1317 Tax notice -- Contents of notice -- Procedures and requirements for providing notice.

- (1) Subject to the other provisions of this section, the county treasurer shall:
 - (a) collect the taxes; and
 - (b) provide a notice to each taxpayer that contains the following:
 - (i) the kind and value of property assessed to the taxpayer;
 - (ii) the street address of the property, if available to the county;
 - (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
 - (iv) the amount of taxes levied;
 - (v) a separate statement of the taxes levied only on a certain kind or class of property for a special purpose;
 - (vi) property tax information pertaining to taxpayer relief, options for payment of taxes, and collection procedures;
 - (vii) if applicable, the amount of an assessment assessed in accordance with Section 11-42-401;
 - (viii) if applicable, an unpaid fee, administrative cost, or interest for a local district in accordance with Section 17B-1-902;
 - (ix) the date the taxes are due;
 - (x) the street address at which the taxes may be paid;
 - (xi) the date on which the taxes are delinquent;
 - (xii) the penalty imposed on delinquent taxes;
 - (xiii) a statement that explains the taxpayer's right to direct allocation of a partial payment in accordance with Subsection (7);
 - (xiv) other information specifically authorized to be included on the notice under this chapter; and
 - (xv) other property tax information approved by the commission.
- (2) For any property for which property taxes are delinquent, the notice described in Subsection (1) shall state, "Prior taxes are delinquent on this parcel."
- (3) Except as provided in Subsection (4), the county treasurer shall:
 - (a) mail the notice required by this section, postage prepaid; or
 - (b) leave the notice required by this section at the taxpayer's residence or usual place of business, if known.
- (4)
 - (a) Subject to the other provisions of this Subsection (4), a county treasurer may, at the county treasurer's discretion, provide the notice required by this section by electronic mail if a taxpayer makes an election, according to procedures determined by the county treasurer, to receive the notice by electronic mail.
 - (b) A taxpayer may revoke an election to receive the notice required by this section by electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.
 - (c) A revocation of an election under this section does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax.
 - (d) A county treasurer shall provide the notice required by this section using a method described in Subsection (3), until a taxpayer makes a new election in accordance with this Subsection (4), if:
 - (i) the taxpayer revokes an election in accordance with Subsection (4)(b) to receive the notice required by this section by electronic mail; or

- (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
 - (e) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.
- (5)
- (a) The county treasurer shall provide the notice required by this section to a taxpayer on or before November 1.
 - (b) The county treasurer shall keep on file in the county treasurer's office the information set forth in the notice.
 - (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- (6) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- (7)
- (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax notice may, on a form provided by the county treasurer, direct how the county treasurer allocates the partial payment between:
 - (i) the total amount due for property tax;
 - (ii) the amount due for assessments;
 - (iii) the amount due for past due local district fees; and
 - (iv) any other amounts due on the property tax notice.
 - (b) The county treasurer shall comply with a direction submitted to the county treasurer in accordance with Subsection (7)(a).
 - (c) The provisions of this Subsection (7) do not:
 - (i) affect the right or ability of a local entity to pursue any available remedy for non-payment of any item listed on a taxpayer's property tax notice; or
 - (ii) toll or otherwise change any time period related to a remedy described in Subsection (7)(c)(i).

Amended by Chapter 353, 2016 General Session