

Superseded 5/12/2015

59-2-1330 Payment of property taxes -- Payments to taxpayer by state or taxing entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer -- Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the commission -- Time periods for making payments to taxpayer.

- (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly to the county assessor or the county treasurer:
 - (a) on the date that the property taxes are due; and
 - (b) as provided in this chapter.
- (2) A taxpayer shall receive payment as provided in this section if a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year is required by a final and unappealable judgment or order described in Subsection (3) issued by:
 - (a) a county board of equalization;
 - (b) the commission; or
 - (c) a court of competent jurisdiction.
- (3)
 - (a) For purposes of Subsection (2), the state or any taxing entity that has received property taxes or any portion of property taxes from a taxpayer described in Subsection (2) shall pay the taxpayer if:
 - (i) the taxes the taxpayer paid in accordance with Subsection (2) are collected by an authorized officer of the:
 - (A) county; or
 - (B) state; and
 - (ii) the taxpayer obtains a final and unappealable judgment or order:
 - (A) from:
 - (I) a county board of equalization;
 - (II) the commission; or
 - (III) a court of competent jurisdiction;
 - (B) against:
 - (I) the taxing entity or an authorized officer of the taxing entity; or
 - (II) the state or an authorized officer of the state; and
 - (C) ordering a reduction in the amount of any tax levied against any property for which a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.
 - (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined in accordance with Subsections (4) through (7).
 - (4) For purposes of Subsections (2) and (3), the amount the state shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (4)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the state in accordance with Subsection (2); and
 - (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (b) if the difference described in this Subsection (4)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);

- (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (4)(a) and (4)(b); and
- (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
 - (i) Subsection (4)(a);
 - (ii) Subsection (4)(b); and
 - (iii) Subsection (4)(c).
- (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2); and
 - (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the taxing entity in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
 - (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
 - (i) Subsection (5)(a);
 - (ii) Subsection (5)(b); and
 - (iii) Subsection (5)(c).
- (6) Except as provided in Subsection (7):
 - (a) interest shall be refunded to a taxpayer on the amount described in Subsection (4)(c) or (5)(c) in an amount equal to the amount of interest the taxpayer paid in accordance with Section 59-2-1331; and
 - (b) interest shall be paid to a taxpayer on the amount described in Subsection (4)(d) or (5)(d):
 - (i) beginning on the later of:
 - (A) the day on which the taxpayer paid the tax in accordance with Subsection (2); or
 - (B) January 1 of the calendar year immediately following the calendar year for which the tax was due;
 - (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount required by Subsection (4) or (5); and
 - (iii) at the interest rate earned by the state treasurer on public funds transferred to the state treasurer in accordance with Section 51-7-5.
- (7) Notwithstanding Subsection (6):
 - (a) the state may not pay or refund interest to a taxpayer under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by the state for that calendar year as stated on the notice required by Section 59-2-1317; and
 - (b) a taxing entity may not pay or refund interest to a taxpayer under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by the taxing entity for that calendar year as stated on the notice required by Section 59-2-1317.
- (8)
 - (a) Each taxing entity may levy a tax to pay its share of the final and unappealable judgment or order described in Subsection (3) if:

- (i) the final and unappealable judgment or order is issued no later than 15 days prior to the date the levy is set under Subsection 59-2-924(3)(a);
 - (ii) the amount of the judgment levy is included on the notice under Section 59-2-919.1; and
 - (iii) the final and unappealable judgment or order is an eligible judgment, as defined in Section 59-2-102.
 - (b) The levy under Subsection (8)(a) is in addition to, and exempt from, the maximum levy established for the taxing entity.
- (9)
- (a) A taxpayer that objects to the assessment of property assessed by the commission shall pay, on or before the date of delinquency established under Subsection 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by Section 59-2-1317 if:
 - (i) the taxpayer has applied to the commission for a hearing in accordance with Section 59-2-1007 on the objection to the assessment; and
 - (ii) the commission has not issued a written decision on the objection to the assessment in accordance with Section 59-2-1007.
 - (b) A taxpayer that pays the full amount of taxes due under Subsection (9)(a) is not required to pay penalties or interest on an assessment described in Subsection (9)(a) unless:
 - (i) a final and unappealable judgment or order establishing that the property described in Subsection (9)(a) has a value greater than the value stated on the notice required by Section 59-2-1317 is issued by:
 - (A) the commission; or
 - (B) a court of competent jurisdiction; and
 - (ii) the taxpayer fails to pay the additional tax liability resulting from the final and unappealable judgment or order described in Subsection (9)(b)(i) within a 45-day period after the county bills the taxpayer for the additional tax liability.
- (10)
- (a) Except as provided in Subsection (10)(b), a payment that is required by this section shall be paid to a taxpayer:
 - (i) within 60 days after the day on which the final and unappealable judgment or order is issued in accordance with Subsection (3); or
 - (ii) if a judgment levy is imposed in accordance with Subsection (8):
 - (A) if the payment to the taxpayer required by this section is \$5,000 or more, no later than December 31 of the year in which the judgment levy is imposed; and
 - (B) if the payment to the taxpayer required by this section is less than \$5,000, within 60 days after the date the final and unappealable judgment or order is issued in accordance with Subsection (3).
 - (b) Notwithstanding Subsection (10)(a), a taxpayer may enter into an agreement:
 - (i) that establishes a time period other than a time period described in Subsection (10)(a) for making a payment to the taxpayer that is required by this section; and
 - (ii) with:
 - (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or
 - (B) an authorized officer of the state for a tax imposed by the state.