

Effective 5/10/2016

59-2-1331.5 Partial payment of property tax on a base parcel.

- (1)
 - (a) Subject to Subsection (1)(b), a person may make a payment toward a subdivided lot's proportional share of the property tax on the base parcel before the date on which the property tax is due.
 - (b) A person may make a payment under Subsection (1)(a) only if the record owner of the subdivided lot is a bona fide purchaser.
- (2)
 - (a) Upon request, the county treasurer shall provide a person:
 - (i) the amount of a subdivided lot's proportional share of the property tax on the base parcel for the current year; or
 - (ii) if the amount described in Subsection (2)(a)(i) is unavailable, a reasonable estimate of a subdivided lot's proportional share of the property tax on the base parcel for the current year.
 - (b) The county treasurer shall calculate a subdivided lot's proportional share of the property tax on the base parcel by comparing:
 - (i) the amount of the value of the base parcel as described in Subsection (2)(b)(ii) that is attributable to the property that comprises the subdivided lot as the property existed on January 1 of the current year; and
 - (ii) the value of the base parcel as it existed on January 1 of the current year.
- (3)
 - (a) The county treasurer shall send a written notice described in Subsection (3)(b) to the record owner of a subdivided lot if:
 - (i) a person makes a payment under Subsection (1) toward the subdivided lot's proportional share of the property tax on the base parcel; and
 - (ii) as of November 30, there is an outstanding balance on the subdivided lot's proportional share of the property tax on the base parcel.
 - (b) A written notice described in Subsection (3)(a) shall state:
 - (i) the remaining balance owed on the subdivided lot's proportional share of the property tax on the base parcel;
 - (ii) a date, not less than 30 days after the day on which the notice is sent, by which the remaining balance is due; and
 - (iii) that any amount of the balance that is not paid or postmarked by the date described in Subsection (3)(b)(ii) is delinquent and subject to the penalties, interest, and administrative costs described in this chapter.
- (4) If a person timely pays a subdivided lot's proportional share of the property tax on the base parcel, and the property tax on the base parcel subsequently becomes delinquent, the subdivided lot is not subject to:
 - (a) a lien for the payment of the delinquent property tax on the base parcel; or
 - (b) any penalties, interest, or administrative costs associated with the delinquent property tax on the base parcel.

Enacted by Chapter 368, 2016 General Session