

Superseded 5/12/2015

**59-2-1332.5 Mailing notice of delinquency or publication of delinquent list -- Contents --
Notice -- Definitions.**

- (1) The county treasurer shall provide notice of delinquency in the payment of property taxes:
 - (a) except as provided in Subsection (4), on or before December 31 of each calendar year; and
 - (b) in a manner described in Subsection (2).
- (2) A notice of delinquency in the payment of property taxes shall be provided by:
 - (a)
 - (i) mailing a written notice, postage prepaid:
 - (A) to each delinquent taxpayer; and
 - (B) that includes the information required by Subsection (3)(a); and
 - (ii) making available to the public a list of delinquencies in the payment of property taxes:
 - (A) by electronic means; and
 - (B) that includes the information required by Subsection (3)(b); or
 - (b) publishing a list of delinquencies in the payment of property taxes:
 - (i) in one issue of a newspaper having general circulation in the county;
 - (ii) that lists each delinquency in alphabetical order by:
 - (A) the last name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity; and
 - (iii) that includes the information required by Subsection (3)(b).
- (3)
 - (a) A written notice of delinquency in the payment of property taxes described in Subsection (2)
 - (a)(i) shall include:
 - (i) a statement that delinquent taxes are due;
 - (ii) the amount of delinquent taxes due, not including any penalties imposed in accordance with this chapter;
 - (iii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iv)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (v) a statement that a penalty shall be imposed in accordance with this chapter; and
 - (vi) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes; and
 - (B) the penalty.
 - (b) The list of delinquencies described in Subsection (2)(a)(ii) or (2)(b) shall include:
 - (i) the amount of delinquent taxes due, not including any penalties imposed in accordance with this chapter;
 - (ii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iii)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (iv) a statement that a penalty shall be imposed in accordance with this chapter; and

- (v) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes; and
 - (B) the penalty.
- (4) Notwithstanding Subsection (1)(a), if the county legislative body extends the date when taxes become delinquent under Subsection 59-2-1332(1), the notice of delinquency in the payment of property taxes shall be provided on or before January 10.
- (5)
 - (a) In addition to the notice of delinquency in the payment of property taxes required by Subsection (1), a county treasurer may in accordance with this Subsection (5) mail a notice that property taxes are delinquent:
 - (i) to:
 - (A) a delinquent taxpayer;
 - (B) an owner of record of the delinquent property;
 - (C) any other interested party that requests notice; or
 - (D) a combination of Subsections (5)(a)(i)(A) through (C); and
 - (ii) at any time that the county treasurer considers appropriate.
 - (b) A notice mailed in accordance with this Subsection (5):
 - (i) shall include the information required by Subsection (3)(a); and
 - (ii) may include any information that the county treasurer finds is useful to the owner of record of the delinquent property in determining:
 - (A) the status of taxes owed on the delinquent property;
 - (B) any penalty that is owed on the delinquent property;
 - (C) any interest charged under Section 59-2-1331 on the delinquent property; or
 - (D) any related matters concerning the delinquent property.
- (6) As used in this section, "business entity" means:
 - (a) an association;
 - (b) a corporation;
 - (c) a limited liability company;
 - (d) a partnership;
 - (e) a trust; or
 - (f) a business entity similar to Subsections (6)(a) through (e).