

PROVIDING NOTICE OF DELINQUENT PROPERTY TAX

2000 GENERAL SESSION

STATE OF UTAH

Sponsor: Marda Dillree

AN ACT RELATING TO PROPERTY TAX; GRANTING COUNTIES THE OPTION OF SENDING NOTICE OF DELINQUENT PROPERTY TAXES BY MAIL; AND MAKING TECHNICAL CORRECTIONS.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

59-2-1332.5, as last amended by Chapter 143, Laws of Utah 1997

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-1332.5** is amended to read:

59-2-1332.5. Mailing notice of delinquency or publication of delinquent list --

Contents -- Notice.

(1) ~~[(a)]~~ Except as provided in Subsection ~~[(1)(b)]~~ (3), on or before December 31 of each year, the county treasurer shall ~~[publish the]~~ provide notice of delinquency in the payment of property taxes by:

(a) sending a notice, by mail, postage prepaid, to each delinquent taxpayer, record lien holder, and other interested parties requesting notice, which includes:

(i) a statement that delinquent taxes are due;

(ii) the amount of delinquent taxes due, exclusive of penalty;

(iii) the names of the owners of the property, if known;

(iv) a description or the property identification number of the delinquent property; and

(v) a statement that interest shall accrue as of January 1 following the date of the delinquency unless the delinquent taxes, plus the penalty, are paid before January 16; or

(b) publishing a delinquent list in one issue of a newspaper having general circulation in the county.

(2) The list described in Subsection (1)(b) shall:

(a) be arranged alphabetically and contain the amount of taxes due [for the preceding year],

exclusive of penalty[~~-. The list shall~~]; and

(b) contain:

(i) the names of the owners[~~-, when~~] of the property, if known; [and]

(ii) a description or the property identification number of the delinquent property[~~-.; and~~

(iii) a notice that interest shall accrue as of January 1 following the date of the delinquency

unless the delinquent taxes, plus the penalty, are paid before January 16.

[~~(b)~~] (3) If the county legislative body extends the date when taxes become delinquent under Subsection 59-2-1332(1), the date in Subsection (1)[~~(a)~~] shall be January 10.

[~~(2)~~] ~~The county treasurer shall publish with the list a notice that interest shall accrue as of January 1 following the date of the delinquency unless the delinquent taxes, together with the penalty, are paid before January 16.]~~