1	PROVIDING NOTICE OF DELINQUENT
2	PROPERTY TAX
3	2000 GENERAL SESSION
4	STATE OF UTAH
5	Sponsor: Marda Dillree
6	AN ACT RELATING TO PROPERTY TAX; GRANTING COUNTIES THE OPTION OF
7	SENDING NOTICE OF DELINQUENT PROPERTY TAXES BY MAIL; AND MAKING
8	TECHNICAL CORRECTIONS.
9	This act affects sections of Utah Code Annotated 1953 as follows:
10	AMENDS:
11	59-2-1332.5, as last amended by Chapter 143, Laws of Utah 1997
12	Be it enacted by the Legislature of the state of Utah:
13	Section 1. Section 59-2-1332.5 is amended to read:
14	59-2-1332.5. Mailing notice of delinquency or publication of delinquent list
15	Contents Notice.
16	(1) [(a)] Except as provided in Subsection [(1)(b)] (3), on or before December 31 of each
17	year, the county treasurer shall [publish the] provide notice of delinquency in the payment of
18	property taxes by:
19	(a) sending a notice, by mail, postage prepaid, to each delinquent taxpayer, which includes:
20	(i) a statement that delinquent taxes are due;
21	(ii) the amount of delinquent taxes due, exclusive of penalty;
22	(iii) the names of the owners of the property, if known;
23	(iv) a description or the property identification number of the delinquent property; and
24	(v) a statement that interest shall accrue as of January 1 following the date of the
25	delinquency unless the delinquent taxes, plus the penalty, are paid before January 16; or
26	(b) publishing a delinquent list in one issue of a newspaper having general circulation in
27	the county.

28	(2) The list described in Subsection (1)(b) shall:
29	(a) be arranged alphabetically and contain the amount of taxes due [for the preceding year],
30	exclusive of penalty[. The list shall]; and
31	(b) contain:
32	(i) the names of the owners[, when] of the property, if known; [and]
33	(ii) a description or the property identification number of the delinquent property[-]; and
34	(iii) a notice that interest shall accrue as of January 1 following the date of the delinquency
35	unless the delinquent taxes, plus the penalty, are paid before January 16.
36	[(b)] (3) If the county legislative body extends the date when taxes become delinquent
37	under Subsection 59-2-1332(1), the date in Subsection (1)[(a)] shall be January 10.
38	[(2) The county treasurer shall publish with the list a notice that interest shall accrue as of
39	January 1 following the date of the delinquency unless the delinquent taxes, together with the
40	penalty, are paid before January 16.]

Legislative Review Note as of 1-28-00 8:23 AM

H.B. 300

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

01-31-00 3:57 PM

- 2 -