

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

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

Office of Legislative Research and General Counsel