

S.B. 23

PROPERTY TAX TREATMENT OF TANGIBLE PERSONAL PROPERTY

SENATE FLOOR AMENDMENTS

AMENDMENT 1

JANUARY 18, 2005 10:21 AM

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 5, Lines 144 through 145:*

144 (6) ~~{ Appeals of the valuation of }~~ An appeal relating to the uniform fee imposed on the
tangible personal property described in Subsection
145 (2) shall be filed pursuant to Section 59-2-1005.

2. *Page 5, Lines 147 through 148:*

147 **59-2-405.1. Uniform fee on certain vehicles weighing 12,000 pounds or less --**
148 **Distribution of revenues** ~~{ Appeals }~~ .

3. *Page 7, Lines 191 through 193:*

191 ~~{ (6) }~~ ~~[Appeals of the valuation of]~~ ~~{ An appeal relating to the uniform fee imposed on }~~
~~{ the~~
192 **tangible personal property described in Subsection (2) shall be filed pursuant to Section**
193 **59-2-1005. }**

4. *Page 15, Lines 454 through 455:*

454 ~~{ (7) An appeal relating to the uniform statewide fees imposed on the tangible personal~~
455 ~~property described in Subsection (2) shall be filed pursuant to Section 59-2-1005. }~~

5. *Page 30, Lines 906 through 915:*

906 (1) ~~[The]~~ For personal property assessed by a county assessor in accordance with
907 Section 59-2-301, the county legislative body shall include with the signed statement required
908 by Section 59-2-306 a notice of procedures for an appeal [of any] relating to the value of the personal
909 property ~~[valuation with each tax notice].~~

~~{ + }~~ (2)(a) **If personal property is subject to a fee in lieu of tax**
910 **or the uniform tax under Article XIII, Sec. { -14 } 2 , Utah Constitution, and the fee or tax is based**
911 **upon the value of the property, the basis of the value may be appealed to the commission. { + }**

912 ~~{ -2 }~~ (b) For the personal property described in Subsection ~~{ -1 }~~ (2)(a) , a
taxpayer ~~[dissatisfied~~
913 ~~with the taxable value of the taxpayer's personal property]~~ may make an appeal relating to the value of the

914 personal property by filing an application with the county legislative body no later than 30 days
915 after the mailing of the tax notice.