

PERSONAL PROPERTY TAX AMENDMENTS

2009 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Craig A. Frank

Senate Sponsor: Wayne L. Niederhauser

LONG TITLE

General Description:

This bill amends provisions in the Property Tax Act relating to the collection of personal property taxes.

Highlighted Provisions:

This bill:

- ▶ provides that a county assessor may impose a penalty if a taxpayer fails to file a property tax statement on or before May 15 of the year the property tax statement is requested by the county assessor;
- ▶ requires a county assessor of a county of the first class to mail a subsequent notice to the taxpayer before imposing a penalty for failure to file a property tax statement;
- ▶ requires a county assessor to mail a subsequent notice to a taxpayer before imposing a penalty for failure to file a property tax statement if the county assessor requested the property tax statement on or after March 16 of the year the property tax statement is requested by the county assessor;
- ▶ requires a county assessor to make an estimate of the value of property based on known facts and circumstances if a taxpayer fails to file a signed statement of the taxpayer's property; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

This bill has retrospective operation for a taxable year beginning on or after January 1,

30 2009.

31 **Utah Code Sections Affected:**

32 AMENDS:

33 **59-2-307**, as last amended by Laws of Utah 2008, Chapters 61 and 382



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

36 Section 1. Section **59-2-307** is amended to read:

37 **59-2-307. Refusal by taxpayer to file signed statement -- Penalty -- Assessor to**
38 **estimate value -- Reporting information to other counties.**

39 (1) (a) Each person who fails to file the signed statement required by Section
40 59-2-306, fails to file the signed statement with respect to name and place of residence, or fails
41 to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the
42 estimated tax due, but not less than \$100 for each failure to file a signed and completed
43 statement.

44 (b) Each penalty under Subsection (1)(a) shall be collected in the manner provided by
45 Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a
46 judicial proceeding brought in the name of the assessor.

47 (c) All money recovered by any assessor under this section shall be paid into the
48 county treasury.

49 (2) (a) The penalty imposed by Subsection (1)(a) may not be waived or reduced by the
50 assessor, county, county Board of Equalization, or commission except pursuant to a procedure
51 for the review and approval of reductions and waivers adopted by county ordinance, or by
52 administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative
53 Rulemaking Act.

54 (b) ~~[The]~~ (i) Except as provided in Subsection (2)(b)(ii), a penalty under Subsection
55 (1)(a) [for failure to appear and testify when requested by the assessor] may be imposed on or
56 after May 16 of the year the statement described in Section 59-2-306 is requested by the
57 county assessor.

58 (ii) A penalty under Subsection (1)(a) may not be imposed until 30 days after the
59 postmark date of mailing of a subsequent notice[;] if the signed statement described in Section
60 59-2-306 is requested:

61 (A) on or after March 16; or

62 (B) by a county assessor of a county of the first class.

63 (3) (a) If an owner neglects or refuses to file a signed statement requested by an
64 assessor [~~of a county of the first class~~] as required under Section 59-2-306[;]:

65 (i) the assessor shall:

66 (A) make a record of the failure to file; and

67 (B) make an estimate of the value of the property of the owner based on known facts
68 and circumstances; and

69 (ii) the assessor of a county of the first class:

70 [~~(i)~~] (A) shall make[;(~~A~~)] a subsequent request by mail for the signed statement,
71 informing the owner of the consequences of not filing a signed statement; and

72 [~~(B)~~] a record of the failure to file and an estimate of the value of the property of the
73 owner based on known facts and circumstances; and]

74 [~~(i)~~] (B) may impose a fee for the actual and necessary expenses of the mailing under
75 Subsection (3)(a)[~~(i)~~] (ii)(A).

76 (b) The value fixed by the assessor in accordance with Subsection (3)(a)(i) may not be
77 reduced by the county board of equalization or by the commission.

78 (4) If the signed statement discloses property in any other county, the assessor shall
79 file the signed statement and send a copy to the assessor of each county in which the property
80 is located.

81 Section 2. **Retrospective operation.**

82 This bill has retrospective operation for a taxable year beginning on or after January 1,
83 2009.