

30 **59-2-1332.5**, as last amended by Laws of Utah 2009, Chapter 388

31 REPEALS:

32 **45-1-202**, as last amended by Laws of Utah 2009, Chapter 144 and renumbered and
33 amended by Laws of Utah 2009, Chapter 388



34
35 *Be it enacted by the Legislature of the state of Utah:*

36 Section 1. Section **45-1-101** is amended to read:

37 **45-1-101. Legal notice publication requirements.**

38 (1) As used in this section:

39 (a) "Average advertisement rate" means a newspaper's gross advertising revenue for the
40 preceding calendar quarter divided by the gross column-inch space used in the newspaper for
41 advertising for the previous calendar quarter.

42 (b) "Column-inch space" means a unit of space that is one standard column wide by
43 one inch high.

44 (c) "Gross advertising revenue" means the total revenue obtained by a newspaper from
45 all of its qualifying advertising segments.

46 ~~(a)~~ (d) (i) "Legal notice" means:

47 ~~(i)~~ (A) a communication required to be made public by a state statute or state agency
48 rule; or

49 ~~(ii)~~ (B) a notice required for judicial proceedings or by judicial decision.

50 ~~(b)~~ (ii) "Legal notice" does not include:

51 (A) a public notice published by a public body in accordance with the provisions of
52 Sections 52-4-202 and 63F-1-701~~[-];~~ or

53 (B) a notice of delinquency in the payment of property taxes described in Section
54 59-2-1332.5.

55 (e) "Local district" is as defined in Section 17B-1-102.

56 (f) "Public legal notice website" means the website described in Subsection (2)(b) for
57 the purpose of publishing a legal notice online.

58 (g) (i) "Qualifying advertising segment" means, except as provided in Subsection
59 (1)(g)(ii), a category of print advertising sold by a newspaper, including classified advertising,
60 line advertising, and display advertising.

61 (ii) "Qualifying advertising segment" does not include legal notice advertising.

62 (h) "Special service district" is as defined in Section 17D-1-102.

63 (2) ~~[(a) Notwithstanding]~~ Except as provided in Subsections (8) and (9),
64 notwithstanding any other legal notice provision established [in this Utah Code] by law, a
65 person required by law to publish legal notice shall publish the notice:

66 ~~[(i) until January 1, 2010, shall publish as required by the statute establishing the legal~~
67 ~~notice requirement; and]~~

68 ~~[(ii) beginning on January 1, 2010, shall publish legal notice:]~~

69 ~~[(A)]~~ (a) as required by the statute establishing the legal notice requirement; and

70 ~~[(B)]~~ (b) on a public legal notice website established by the [collective] combined
71 efforts of Utah's newspapers[-:] that collectively distribute newspapers to the majority of
72 newspaper subscribers in the state.

73 (3) The public legal notice website shall:

74 (a) be available for viewing and searching by the general public, free of charge; and

75 (b) accept legal notice posting from any newspaper in the state.

76 ~~[(b)]~~ (4) A [person's publishing] person that publishes legal notice as required under
77 Subsection (2)[(a)] [does] is not [relieve the person] relieved from complying with an
78 otherwise applicable requirement under Title 52, Chapter 4, Open and Public Meetings Act.

79 ~~[(3) Beginning on January 1, 2012, notwithstanding any provision of law requiring~~
80 ~~publication of legal notice in a newspaper, a person who publishes legal notice that is required~~
81 ~~to be given in a county of the first or second class:]~~

82 ~~[(a) is not required to comply with the requirement to publish legal notice in a~~
83 ~~newspaper;]~~

84 ~~[(b) is required to publish legal notice on the website described in Subsection~~
85 ~~(2)(a)(ii)(B); and]~~

86 ~~[(c) may, in addition to complying with Subsection (3)(b), publish legal notice in a~~
87 ~~newspaper.]~~

88 ~~[(4) The website described in Subsection (2)(a)(ii)(B) may not:]~~

89 ~~[(a) charge a fee to publish a legal notice on the website before January 1, 2012; and]~~

90 ~~[(b) charge more than \$10 to publish a legal notice on the website on or after January 1,~~
91 ~~2012.]~~

92 (5) If legal notice is required by law to be published in a newspaper, or if a local
93 district or a special service district publishes legal notice in a newspaper, the newspaper:

94 (a) may not charge more for publication than the newspaper's average advertisement
95 rate; and

96 (b) shall publish the legal notice on the public legal notice website at no additional
97 cost.

98 (6) If legal notice is not required by law to be published in a newspaper, or if a local
99 district or a special service district with an annual operating budget of less than \$250,000
100 chooses to publish a legal notice on the public notice website without publishing the complete
101 notice in the newspaper, a newspaper:

102 (a) may not charge more than an amount equal to 15% of the newspaper's average
103 advertisement rate for publishing five column lines in the newspaper to publish legal notice on
104 the public legal notice website;

105 (b) may not require that the legal notice be published in the newspaper; and

106 (c) at the request of the person publishing on the legal notice website, shall publish in
107 the newspaper up to five column lines, at no additional charge, that briefly describe the legal
108 notice and provide the web address where the full public legal notice can be found.

109 (7) If a newspaper offers to publish the type of legal notice described in Subsection (5),
110 it may not refuse to publish the type of legal notice described in Subsection (6).

111 (8) Notwithstanding the requirements of a statute that requires the publication of legal
112 notice, if legal notice is required by law to be published by a local district or a special service
113 district with an annual operating budget of \$250,000 or more, the local district or special

114 service district shall satisfy its legal notice publishing requirements by:

115 (a) mailing a written notice, postage prepaid:

116 (i) to each voter in the local district or special service district; and

117 (ii) that contains the information required by the statute that requires the publication of
118 legal notice; or

119 (b) publishing the legal notice in a newspaper and on the legal public notice website as
120 described in Subsection (5).

121 (9) Notwithstanding the requirements of a statute that requires the publication of legal
122 notice, if legal notice is required by law to be published by a local district or a special service
123 district with an annual operating budget of less than \$250,000, the local district or special
124 service district shall satisfy its legal notice publishing requirements by:

125 (a) mailing a written notice, postage prepaid:

126 (i) to each voter in the local district or special service district; and

127 (ii) that contains the information required by the statute that requires the publication of
128 legal notice; or

129 (b) publishing the legal notice in a newspaper and on the public legal notice website as
130 described in Subsection (5); or

131 (c) publishing the legal notice on the public legal notice website as described in
132 Subsection (6).

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

134 **59-2-1332.5. Mailing notice of delinquency or publication of delinquent list --**

135 **Contents -- Notice -- Definitions.**

136 (1) The county treasurer shall provide notice of delinquency in the payment of property
137 taxes:

138 (a) except as provided in Subsection (4), on or before December 31 of each calendar
139 year; and

140 (b) in a manner described in Subsection (2).

141 (2) A notice of delinquency in the payment of property taxes shall be provided by:

- 142 (a) (i) mailing a written notice, postage prepaid:
- 143 (A) to each delinquent taxpayer; and
- 144 (B) that includes the information required by Subsection (3)(a); and
- 145 (ii) making available to the public a list of delinquencies in the payment of property
- 146 taxes:
- 147 (A) [~~(F)~~] by electronic means; and
- 148 [~~(H) in accordance with Section 45-1-101, and]~~
- 149 (B) that includes the information required by Subsection (3)(b); or
- 150 (b) publishing a list of delinquencies in the payment of property taxes:
- 151 (i) in one issue of a newspaper having general circulation in the county;
- 152 (ii) that lists each delinquency in alphabetical order by:
- 153 (A) the last name of the delinquent taxpayer; or
- 154 (B) if the delinquent taxpayer is a business entity, the name of the business entity; and
- 155 (iii) that includes the information required by Subsection (3)(b).
- 156 (3) (a) A written notice of delinquency in the payment of property taxes described in
- 157 Subsection (2)(a)(i) shall include:
- 158 (i) a statement that delinquent taxes are due;
- 159 (ii) the amount of delinquent taxes due, not including any penalties imposed in
- 160 accordance with this chapter;
- 161 (iii) (A) the name of the delinquent taxpayer; or
- 162 (B) if the delinquent taxpayer is a business entity, the name of the business entity;
- 163 (iv) (A) a description of the delinquent property; or
- 164 (B) the property identification number of the delinquent property;
- 165 (v) a statement that a penalty shall be imposed in accordance with this chapter; and
- 166 (vi) a statement that interest accrues as of January 1 following the date of the
- 167 delinquency unless on or before January [~~16~~] 31 the following are paid:
- 168 (A) the delinquent taxes; and
- 169 (B) the penalty.

170 (b) The list of delinquencies described in Subsection (2)(a)(ii) or (2)(b) shall include:

171 (i) the amount of delinquent taxes due, not including any penalties imposed in
172 accordance with this chapter;

173 (ii) (A) the name of the delinquent taxpayer; or

174 (B) if the delinquent taxpayer is a business entity, the name of the business entity;

175 (iii) (A) a description of the delinquent property; or

176 (B) the property identification number of the delinquent property;

177 (iv) a statement that a penalty shall be imposed in accordance with this chapter; and

178 (v) a statement that interest accrues as of January 1 following the date of the
179 delinquency unless on or before January [~~16~~] 31 the following are paid:

180 (A) the delinquent taxes; and

181 (B) the penalty.

182 (4) Notwithstanding Subsection (1)(a), if the county legislative body extends the date
183 when taxes become delinquent under Subsection 59-2-1332(1), the notice of delinquency in the
184 payment of property taxes shall be provided on or before January 10.

185 (5) (a) In addition to the notice of delinquency in the payment of property taxes
186 required by Subsection (1), a county treasurer may in accordance with this Subsection (5) mail
187 a notice that property taxes are delinquent:

188 (i) to:

189 (A) a delinquent taxpayer;

190 (B) an owner of record of the delinquent property;

191 (C) any other interested party that requests notice; or

192 (D) a combination of Subsections (5)(a)(i)(A) through (C); and

193 (ii) at any time that the county treasurer considers appropriate.

194 (b) A notice mailed in accordance with this Subsection (5):

195 (i) shall include the information required by Subsection (3)(a); and

196 (ii) may include any information that the county treasurer finds is useful to the owner
197 of record of the delinquent property in determining:

- 198 (A) the status of taxes owed on the delinquent property;
- 199 (B) any penalty that is owed on the delinquent property;
- 200 (C) any interest charged under Section 59-2-1331 on the delinquent property; or
- 201 (D) any related matters concerning the delinquent property.
- 202 (6) As used in this section, "business entity" means:
- 203 (a) an association;
- 204 (b) a corporation;
- 205 (c) a limited liability company;
- 206 (d) a partnership;
- 207 (e) a trust; or
- 208 (f) a business entity similar to Subsections (6)(a) through (e).

209 **Section 3. Repealer.**

210 This bill repeals:

211 Section **45-1-202, Maximum charge.**