

243 (c) A revocation of an election under this section does not relieve a taxpayer of the  
 244 duty to pay a tax due under this chapter on or before the due date for paying the tax.

245 (d) A county treasurer shall provide the notice required by this section using a method  
 246 described in Subsection (3), until a taxpayer makes a new election in accordance with this  
 247 Subsection (4), if:

248 (i) the taxpayer revokes an election in accordance with Subsection (4)(b) to receive the  
 249 notice required by this section by electronic mail; or

250 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

251 (e) A person is considered to be ~~§~~ → a ← ~~§~~ taxpayer for purposes of this Subsection (4)  
 251a regardless  
 252 of whether the property that is the subject of the notice required by this section is exempt from  
 253 taxation.

254 (5) (a) The county treasurer shall provide the notice required by this section to a  
 255 taxpayer on or before November 1.

256 (b) The county treasurer shall keep on file in the county treasurer's office the  
 257 information set forth in the notice.

258 (c) The county treasurer is not required to mail [out] a tax receipt acknowledging  
 259 payment.

260 (6) This section does not apply to property taxed under Section [59-2-1302](#) or  
 261 [59-2-1307](#).

262 Section 6. Section **59-2-1331** is amended to read:

263 **59-2-1331. Date tax is delinquent -- Penalty -- Interest -- Payments -- Refund of**  
 264 **prepayment.**

265 (1) (a) Except as provided in Subsection (1)(b), all taxes, unless otherwise specifically  
 266 provided for under Section [59-2-1332](#), or other law, unpaid or postmarked after November 30  
 267 of each year following the date of levy, are delinquent, and the county treasurer shall close the  
 268 treasurer's office for the posting of current year tax payments until a delinquent list has been  
 269 prepared.

270 (b) Notwithstanding Subsection (1)(a), if November 30 falls on a Saturday, Sunday, or  
 271 holiday:

272 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall be  
 273 substituted in Subsection (1)(a) and Subsection [59-2-1332](#)(1) for November 30; and