

SB0202S02 compared with SB0202S01

~~{Omitted text}~~ shows text that was in SB0202S01 but was omitted in SB0202S02

inserted text shows text that was not in SB0202S01 but was inserted into SB0202S02

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Property Tax Revisions

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Chris H. Wilson

House Sponsor: Steve Eliason

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3 LONG TITLE

4 General Description:

5 This bill modifies provisions in the Property Tax Act.

6 Highlighted Provisions:

7 This bill:

8 ▶ requires counties to annually provide the State Tax Commission (commission) with a preliminary assessment book before delivery to the county auditor;

10 ▶ requires the commission to take corrective action upon a county officer's noncompliance with assessment duties;

12 ▶ describes forms of corrective action that the commission may take against a county officer;

14 ▶ requires commission assistance upon a county officer's noncompliance with assessment duties for a certain period of time;

16 ▶ increases the costs paid by counties that request and receive appraisal assistance from the commission;

18 ▶ repeals newspaper publication requirements applicable to certain property tax increase proposals;

20 ▶

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requires taxing entities holding a public hearing for certain property tax increase proposals to allow for in-person or virtual participation;

- 22 ▶ requires the property tax valuation notice provided by county auditors to include taxpayer instructions for appealing a property's valuation;
- 24 ▶ removes tax payment information from the property tax valuation notice provided by county auditors;
- 26 ▶ requires the commission to provide education and training to specified county officers in addition to hearing officers;
- 28 ▶ requires county officers subject to the education and training requirements to complete the education and training before performing valuation-related work;
- 30 ▶ allows the commission to require education and training for other county officers involved in property valuation;
- 32 ▶ requires counties to ensure taxpayers have the ability to submit property valuation appeals through electronic means;
- 34 ▶ requires counties to annually report appeals information to the commission for reporting to the Legislature;
- 36 ▶ requires the tax notice provided by county treasurers to include information regarding payment options;
- 38 ▶ requires the Multicounty Appraisal Trust to use trust funds to:
 - 39 • develop and maintain a statewide web portal for uniform access to property characteristics and features;
 - 41 • develop and maintain a statewide web portal for the uniform electronic filing of property valuation appeal applications; and
 - 43 • assist counties in reporting appeals information to the commission; {and}
- 44 ▶ **establishes timing requirements for counties to complete a review of certain applications for farmland and urban farming property tax assessment required after land changes ownership; and**
- 44 ▶ makes technical and conforming changes.

48 **Money Appropriated in this Bill:**

49 None

50 **Other Special Clauses:**

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51 This bill provides a special effective date.

53 AMENDS:

54 **59-1-210 (Effective 05/07/25)**, as last amended by Laws of Utah 2023, Chapter 329 (**Effective**
55 **05/07/25**), as last amended by Laws of Utah 2023, Chapter 329

56 **59-2-303.1 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 263 (**Effective**
57 **05/07/25**), as last amended by Laws of Utah 2024, Chapter 263

58 **59-2-311 (Effective 01/01/26)**, as last amended by Laws of Utah 2019, Chapter 16 (**Effective**
59 **01/01/26**), as last amended by Laws of Utah 2019, Chapter 16

60 **59-2-509 (Effective 05/07/25), as last amended by Laws of Utah 2002, Chapter 141 (Effective**
61 **05/07/25), as last amended by Laws of Utah 2002, Chapter 141**

62 **59-2-702.5 (Effective 05/07/25)**, as enacted by Laws of Utah 2024, Chapter 263 (**Effective**
63 **05/07/25**), as enacted by Laws of Utah 2024, Chapter 263

64 **59-2-703 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 263 (**Effective**
65 **05/07/25**), as last amended by Laws of Utah 2024, Chapter 263

66 **59-2-704 (Effective 05/07/25)**, as last amended by Laws of Utah 2001, Chapter 9 (**Effective**
67 **05/07/25**), as last amended by Laws of Utah 2001, Chapter 9

68 **59-2-919 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 246 (**Effective**
69 **05/07/25**), as last amended by Laws of Utah 2024, Chapter 246

70 **59-2-919.1 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapter 246 (**Effective**
71 **01/01/26**), as last amended by Laws of Utah 2024, Chapter 246

72 **59-2-919.2 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 246 (**Effective**
73 **05/07/25**), as last amended by Laws of Utah 2024, Chapter 246

74 **59-2-1001 (Effective 01/01/26)**, as last amended by Laws of Utah 2018, Chapter 200 (**Effective**
75 **01/01/26**), as last amended by Laws of Utah 2018, Chapter 200

76 **59-2-1004 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapters 252, 263 and
77 **353 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapters 252, 263 and 353

78 **59-2-1317 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 430 (**Effective**
79 **05/07/25**), as last amended by Laws of Utah 2024, Chapter 430

80 **59-2-1602 (Effective 01/01/26)**, as last amended by Laws of Utah 2022, Chapters 239,
81 **451 (Effective 01/01/26)**, as last amended by Laws of Utah 2022, Chapters 239, 451

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59-2-1606 (Effective 01/01/26), as last amended by Laws of Utah 2024, Chapters 263, 315 (**Effective 01/01/26**), as last amended by Laws of Utah 2024, Chapters 263, 315

72 **59-2-1708 (Effective 05/07/25), as enacted by Laws of Utah 2012, Chapter 197 (Effective**
73 **05/07/25), as enacted by Laws of Utah 2012, Chapter 197**

73 ENACTS:

74 **59-2-331 (Effective 05/07/25)**, Utah Code Annotated 1953 (**Effective 05/07/25**), Utah Code
Annotated 1953

75 **59-2-1018 (Effective 01/01/26)**, Utah Code Annotated 1953 (**Effective 01/01/26**), Utah Code
Annotated 1953

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

78 Section 1. Section **59-1-210** is amended to read:

79 **59-1-210. General powers and duties.**

The powers and duties of the commission are as follows:

- 76 (1) to sue and be sued in its own name;
- 77 (2) to adopt rules and policies consistent with the Constitution and laws of this state to govern the
commission, executive director, division directors, and commission employees in the performance
of their duties;
- 80 (3) to adopt rules and policies consistent with the Constitution and laws of the state, to govern county
boards and officers in the performance of any duty relating to assessment, equalization, and
collection of taxes;
- 83 (4) to prescribe the use of forms relating to the assessment of property for state or local taxation, the
equalization of those assessments, the reporting of property or income for state or local taxation
purposes, or for the computation of those taxes and the reporting of any information, statistics, or
data required by the commission;
- 87 (5) to administer and supervise the tax laws of the state;
- 88 (6) to prepare and maintain from year to year a complete record of all lands subject to taxation in
this state, and all machinery used in mining and all property or surface improvements upon or
appurtenant to mines or mining claims;
- 91 (7) to exercise general supervision over county assessors~~[-and]~~ , county boards of equalization[
~~including the authority to enforce Section 59-2-303-1~~], and ~~[over]~~ other county officers in the

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performance of their duties relating to the assessment of property and collection of taxes, so that all assessments of property are [just] uniform and equal, according to fair market value, and that the tax burden is distributed without favor or discrimination;

- 97 (8) to reconvene any county board of equalization which, when reconvened, may only address business approved by the commission and extend the time for which any county board of equalization may sit for the equalization of assessments;
- 100 (9) to confer with, advise, and direct county treasurers, assessors, and other county officers in matters relating to the assessment and equalization of property for taxation and the collection of taxes;
- 103 (10) to provide for and hold annually at such time and place as may be convenient a district or state convention of county assessors, auditors, and other county officers to consider and discuss matters relative to taxation, uniformity of valuation, and changes in the law relative to taxation and methods of assessment, to which county assessors and other officers called to attend shall attend at county expense;
- 108 (11) to direct proceedings, actions, and prosecutions to enforce the laws relating to the penalties, liabilities, and punishments of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the statutes governing the reporting, assessment, and taxation of property;
- 112 (12) to cause complaints to be made in the proper court seeking removal from office of assessors, auditors, members of county boards, and other assessing, taxing, or disbursing officers, who are guilty of official misconduct or neglect of duty;
- 115 (13) to require county attorneys to immediately institute and prosecute actions and proceedings in respect to penalties, forfeitures, removals, and punishments for violations of the laws relating to the assessment and taxation of property in their respective counties;
- 119 (14) to require any person to furnish any information required by the commission to ascertain the value and the relative burden borne by all kinds of property in the state, and to require from all state and local officers any information necessary for the proper discharge of the duties of the commission;
- 123 (15) to examine all records relating to the valuation of property of any person;
- 124 (16) to subpoena witnesses to appear and give testimony and produce records relating to any matter before the commission;
- 126 (17) to cause depositions of witnesses to be taken as in civil actions at the request of the commission or any party to any matter or proceeding before the commission;

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- 128 (18) to authorize any member or employee of the commission to administer oaths and affirmations in
any matter or proceeding relating to the exercise of the powers and duties of the commission;
- 131 (19) to visit periodically each county of the state, to investigate and direct the work and methods of
local assessors and other officials in the assessment, equalization, and taxation of property, and to
ascertain whether the law requiring the assessment of all property not exempt from taxation, and the
collection of taxes, have been properly administered and enforced;
- 136 (20) to carefully examine all cases where evasion or violation of the laws for assessment and taxation of
property is alleged, to ascertain whether existing laws are defective or improperly administered;
- 139 (21) to furnish to the governor from time to time such assistance and information as the governor
requires;
- 141 (22) to transmit to the governor and to each member of the Legislature recommendations as to
legislation which will correct or eliminate defects in the operation of the tax laws and will equalize
the burden of taxation within the state;
- 144 (23) to correct any error in any assessment made by it at any time before the tax is due and report the
correction to the county auditor, who shall enter the corrected assessment upon the assessment roll;
- 147 (24) to compile and publish statistics relating to taxation in the state and prepare and submit an annual
budget to the governor for inclusion in the state budget to be submitted to the Legislature;
- 150 (25) to perform any further duties imposed by law, and exercise all powers necessary in the
performance of its duties;
- 152 (26) to adopt a schedule of fees assessed for services provided by the commission, unless otherwise
provided by statute. The fee shall be reasonable and fair, and shall reflect the cost of services
provided. Each fee established in this manner shall be submitted to and approved by the Legislature
as part of the commission's annual appropriations request. The commission may not charge or
collect any fee proposed in this manner without approval by the Legislature;
- 158 (27) to comply with the procedures and requirements of Title 63G, Chapter 4, Administrative
Procedures Act, in its adjudicative proceedings; and
- 160 (28) to distribute the money deposited into the Rural Health Care Facilities Account as required by
Section 26B-1-308.

167 Section 2. Section **59-2-303.1** is amended to read:

168 **59-2-303.1. Mandatory cyclical appraisals.**

164 (1) For purposes of this section:

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- 165 [~~(a) "Corrective action" includes:~~]
- 166 [~~(i) factoring pursuant to Section 59-2-704;~~]
- 167 [~~(ii) notifying the state auditor that the county failed to comply with the requirements of this section; or~~]
- 169 [~~(iii) filing a petition for a court order requiring a county to take action.~~]
- 170 [~~(b)~~] (a) "Mass appraisal system" means a computer assisted mass appraisal system that:
- 171 (i) a county assessor uses to value real property; and
- 172 (ii) includes at least the following system features:
- 173 (A) has the ability to update all parcels of real property located within the county each year;
- 175 (B) can be programmed with specialized criteria;
- 176 (C) provides uniform and equal treatment of parcels within the same class of real property throughout
the county; and
- 178 (D) annually updates all parcels of residential real property within the county using accepted valuation
methodologies as determined by rule.
- 180 [~~(e)~~] (b) "Property review date" means the date a county assessor completes a detailed review of the
property characteristics of a parcel of real property in accordance with Subsection (3)(a).
- 183 (2)
- (a) The county assessor shall annually update property values of property as provided in Section
59-2-301 based on a systematic review of current market data.
- 185 (b) The county assessor shall conduct the annual update described in Subsection (2)(a) by using a mass
appraisal system.
- 187 (c) The county assessor and the commission shall jointly certify that the county's mass appraisal system
meets the requirements:
- 189 (i) described in Subsection (1)(b); and
- 190 (ii) of the commission.
- 191 (3)
- (a) In addition to the requirements in Subsection (2), the county assessor shall complete a detailed
review of property characteristics for each property at least once every five years.
- 194 (b) The county assessor shall maintain on the county's mass appraisal system, a record of the last
property review date for each parcel of real property located within the county assessor's county.
- 197 (c)

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- (i) The county assessor shall maintain on the county's mass appraisal system a parcel's property tax class or category that is used for the purpose of property tax assessment on the annual assessment date.
- 200 (ii) The classifications or categories of real property under Subsection (3)(c)(i) shall include, at minimum:
- 202 (A) primary residential;
- 203 (B) commercial;
- 204 (C) vacant land;
- 205 (D) secondary residential; and
- 206 (E) non-taxable.
- 207 (iii) The classifications or categories of real property used by the county assessor, and the classification or category applied to a specific parcel, is public information.
- 209 ~~[(4)~~
- ~~(a) The commission shall take corrective action if the commission determines that:]~~
- 210 ~~[(i) a county assessor has not satisfactorily followed the current mass appraisal standards, as provided by law;]~~
- 212 ~~[(ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures of appraisal performance related to the studies required by Section 59-2-704 are not within the standards provided by law; or]~~
- 215 ~~[(iii) the county assessor has failed to comply with the requirements of this section.]~~
- 216 ~~[(b) If a county assessor fails to comply with the requirements of this section for one year, the commission shall assist the county assessor in fulfilling the requirements of Subsections (2) and (3).]~~
- 219 ~~[(c) If a county assessor fails to comply with the requirements of this section for two consecutive years, the county will lose the county's allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy authorized in Sections 59-2-1602 and 59-2-1603.]~~
- 223 ~~[(d) If a county loses its allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy described in Subsection (4)(e), the revenue the county would have received shall be distributed to the Multicounty Appraisal Trust created by interlocal agreement by all counties in the state.]~~
- 228 ~~[(5)]~~ (4)

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(a) [~~On or before July 1, 2008, the~~] The county assessor shall prepare a five-year plan to comply with the requirements of Subsections (2) and (3).

230 (b) The plan shall be available in the county assessor's office for review by the public upon request.

232 (c) The plan shall be annually reviewed and revised as necessary.

233 [~~(6)~~] (5)

(a) A county assessor shall create, maintain, and regularly update a database containing the following information that the county assessor may use to enhance the county's ability to accurately appraise and assess property on an annual basis:

236 (i) fee and other appraisals;

237 (ii) property characteristics and features;

238 (iii) property surveys;

239 (iv) sales data; and

240 (v) any other data or information on sales, studies, transfers, changes to property, or property characteristics.

242 (b) A county assessor may provide access to the information in the database to another county assessor that requests assistance in accordance with Section 59-2-303.

249 Section 3. Section **59-2-311** is amended to read:

250 **59-2-311. Completion and delivery of assessment book -- Signed statement required --**
Contents of signed statement -- Adjustment of assessment in assessment book -- Delivery of
preliminary assessment book to commission.

248 (1) Before May 22 each year, the county assessor shall complete and deliver the assessment book to the county auditor.

250 (2) The county assessor shall subscribe and sign a statement in the assessment book substantially as follows:

252 I, _____, the assessor of _____ County, do swear that before May 22, _____(year), I made diligent inquiry and examination, and either personally or by deputy, established the value of all of the property within the county subject to assessment by me; that the property has been assessed on the assessment book equally and uniformly according to the best of my judgment, information, and belief at its fair market value; that I have faithfully complied with all the duties imposed on the assessor under the revenue laws including the requirements of Section 59-2-303.1; and that I have

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not imposed any unjust or double assessments through malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through favor or reward, or otherwise.

261 (3) Before completing and delivering the assessment book under Subsection (1), the county assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property if the adjustment in taxable value is made:

265 (a) by the county board of equalization in accordance with Section 59-2-1004.5 on or before May 15; or

267 (b) by the county assessor in accordance with Section 59-2-303.2.

268 (4)

(a) Before completing and delivering the assessment book under Subsection (1), the county assessor shall deliver a preliminary assessment book to the commission on or before May 15 of each year for review by the commission.

271 (b) The commission shall annually:

272 (i) review the preliminary assessment book for each county delivered under Subsection (4)(a); and

274 (ii) track the assessments for each county.

280 Section 4. Section 4 is enacted to read:

281 **59-2-331. Corrective action by commission.**

277 (1) As used in this section:

278 (a) "County officer" means a county assessor, a member of a county board of equalization, or any other individual who holds a county office.

280 (b) "Multicounty assessing and collecting levy" means the same as that term is defined in Section 59-2-1601.

282 (2) The commission shall take corrective action if the commission determines that a county officer has materially failed to perform a duty under this chapter relating to the assessment of property.

285 (3) Corrective action under Subsection (2) may include one or more of the following actions:

287 (a) notifying a county officer in writing of the performance issue;

288 (b) ordering factoring pursuant to Section 59-2-704;

289 (c) subject to Subsection (4):

290 (i) recommending the removal of a county officer; or

291 (ii) filing a petition for a court order requiring a county officer to take action;

292 (d) reporting suspected misconduct or malfeasance of a county officer to law enforcement agencies, as appropriate; and

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- 294 (e) taking any other action the commission determines is appropriate to ensure that:
295 (i) all assessments of property are uniform and equal, according to fair market value; and
297 (ii) the tax burden is distributed without favor or discrimination.
298 (4)
(a) Before taking a corrective action described in Subsection (3)(c) against a county officer, the
commission shall publish notice of the commission's intent to take the corrective action on:
301 (i) the commission's public website; and
302 (ii) the Utah Public Notice Website created in Section 63A-16-601.
303 (b) After taking a corrective action described in Subsection (3)(c) against a county officer, the
commission shall provide written notice of the corrective action to:
305 (i) the county officer subject to the corrective action;
306 (ii) the county legislative body of the county for which the county officer described in Subsection (4)(b)
(i) holds office;
308 (iii) the state auditor;
309 (iv) the president of the Senate; and
310 (v) the speaker of the House of Representatives.
311 (5) If the commission determines that a county officer has materially failed to perform a duty under this
chapter relating to the assessment of property for a period of one year or longer, the commission
shall:
314 (a) assist the county officer in performing the duty required by this chapter; and
315 (b) charge the county the full amount of the commission's costs in providing assistance under this
Subsection (5).
322 Section 5. Section 59-2-509 is amended to read:
323 **59-2-509. Change of ownership or legal description.**
324 (1) Subject to the other provisions of this section, land assessed under this part may continue to be
assessed under this part if the land continues to comply with the requirements of this part, regardless
of whether the land continues to have:
327 (a) the same owner; or
328 (b) legal description.
329 (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the rollback tax as
provided in Section 59-2-506 if the land is withdrawn from this part.

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- 331 (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
- 332 (a) there is a change in:
- 333 (i) the ownership of the land; or
- 334 (ii) the legal description of the land; and
- 335 (b) after a change described in Subsection (3)(a):
- 336 (i) the land does not meet the requirements of Section 59-2-503;~~[-or]~~
- 337 (ii) an owner of the land fails to submit a new application for assessment as provided in Section
59-2-508~~[-]~~ within 120 days after the day on which a change described in Subsection (3)(a) occurs;
or
- 340 (iii)
- (A) an owner of the land submits the application required by this section; and
- 341 (B) the county denies the application upon review.
- 342 ~~[(4) An application required by this section shall be submitted within 120 days after the day on which
there is a change described in Subsection (3)(a).]~~
- 344 (4) Within 30 days from the day on which a county receives an application required by this section, the
county shall:
- 346 (a) review the application for completion; and
- 347 (b) approve or deny the application.
- 348 (5) Land under an application required by this section is not withdrawn from this part for the period in
which the application is under review by the county.
- 350 Section 6. Section **59-2-702.5** is amended to read:
- 351 **59-2-702.5. Education and training for county assessors.**
- 319 (1)
- (a) The commission shall conduct a program of education and training for county assessors that offers
instruction on:
- 321 (i) a county assessor's statutory obligations; and
- 322 (ii) the practical application of mass appraisal techniques to satisfy a county assessor's statutory
obligations.
- 324 (b) The commission shall confer a designation of completion upon a county assessor each time that the
county assessor completes the program under Subsection (1)(a).
- 326 (2)

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[(a)] A county assessor shall obtain a designation of completion under Subsection (1)(b) within 12 months after the day on which the county assessor starts a term of office.

329 [(b) If a county assessor fails to obtain a designation of completion, the commission shall take
corrective action, as defined in Section 59-2-303.1.]

364 Section 7. Section **59-2-703** is amended to read:

365 **59-2-703. Commission to assist county assessors -- Appraisers provided upon request --
Costs of services -- Contingency fee arrangements prohibited.**

335 (1)

[(a) The-] Except as provided in Section 59-2-331, the commission shall, upon request and pursuant to mutual agreement, provide county assessors with technical assistance and appraisal aid.

338 [(b)] (a) The commission shall provide certified or licensed appraisers who, upon request of the county assessor and pursuant to mutual agreement, shall perform appraisals of property and other technical services as needed by the county assessor.

341 [(e)] (b) The commission shall calculate the costs of these services based on the number of days of services rendered.

343 [(d)] (c) Each county shall pay to the commission [~~50% of~~] an amount equal to the cost of the services that the county receives.

345 (2)

(a) Both the commission and counties may contract with a private firm or an individual to conduct appraisals.

347 (b) A county assessor may request the private firm or individual conducting appraisals to assist the county assessor in meeting the requirements of Section 59-2-303.1.

349 (c)

(i) Notwithstanding Title 63G, Chapter 2, Government Records Access and Management Act, the commission and counties may disclose the name of the taxpayer and the taxpayer's address to the contract appraiser.

352 (ii) A private appraiser is subject to the confidentiality requirements and penalty provisions provided in Title 63G, Chapter 2, Part 8, Remedies.

354 (d)

(i) Neither the commission nor a county may contract with a private firm or an individual under a contingency fee arrangement to assess property or prosecute or defend an appeal.

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- 357 (ii) An appraisal that has been prepared on a contingency fee basis may not be allowed in any
proceeding before a county board of equalization or the commission.
- 393 Section 8. Section **59-2-704** is amended to read:
- 394 **59-2-704. Assessment studies -- Sharing of data -- Factoring assessment rates -- Rulemaking.**
- 363 (1)
- (a) Each year, to assist in the evaluation of appraisal performance of taxable real property, the
commission shall conduct and publish studies to determine the relationship between the market
value shown on the assessment roll and the market value of real property in each county.
- 367 (b) The studies conducted under this Subsection (1) shall include measurements of uniformity within
counties and use statistical methods established by the commission.
- 369 (c) County assessors may provide sales information to the commission for purposes of the studies
conducted under this Subsection (1).
- 371 (d) The commission shall make the sales and appraisal information related to the studies conducted
under this Subsection (1) available to the assessors upon request.
- 373 (2)
- (a) The commission shall, each year, order each county to adjust or factor its assessment rates using the
most current studies so that the assessment rate in each county is in accordance with that prescribed
in Section 59-2-103.
- 376 (b) The adjustment or factoring ordered under this Subsection (2) may include an entire county,
geographical areas within a county, and separate classes of properties. ~~Where significant value
deviations occur, the commission shall also order corrective action.~~
- 380 (3) If the commission determines that sales data in any county is insufficient to perform the studies
required under Subsection (1), the commission may conduct appraisals of property within that
county.
- 383 (4) If a county fails to implement factoring~~[or corrective action]~~ ordered under Subsection (2), the
commission shall:
- 385 (a) implement the factoring~~[or corrective action]~~; and
- 386 (b) charge ~~[100% of]~~ an amount equal to the reasonable implementation costs of the factoring to that
county.
- 388 (5) If a county disputes the factoring~~[or corrective action]~~ ordered under Subsection (2), the matter may
be mediated by the Multicounty Appraisal Trust as defined in Section 59-2-1601.

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391 (6)

(a) The commission may change the factor for any county which, after a hearing before the commission, establishes that the factor should properly be set at a different level for that county.

394 (b) The commission shall establish the method, procedure, and timetable for the hearings authorized under this section, including access to information to ensure a fair hearing.

396 (7) [The] In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may establish rules to implement this section.

431 Section 9. Section **59-2-919** is amended to read:

432 **59-2-919. Notice and public hearing requirements for certain tax increases -- Exceptions --**
Audit.

401 (1) As used in this section:

402 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.

405 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including revenue from:

407 (i) eligible new growth as defined in Section 59-2-924; or

408 (ii) personal property that is:

409 (A) assessed by a county assessor in accordance with Part 3, County Assessment; and

411 (B) semiconductor manufacturing equipment.

412 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year that begins on January 1 and ends on December 31.

414 (d) "County executive calendar year taxing entity" means a calendar year taxing entity that operates under the county executive-council form of government described in Section 17-52a-203.

417 (e) "Current calendar year" means the calendar year immediately preceding the calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.

420 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.

422 (g) "Last year's property tax budgeted revenue" does not include:

423 (i) revenue received by a taxing entity from a debt service levy voted on by the public;

424 (ii) revenue generated by the combined basic rate as defined in Section 53F-2-301; or

425 (iii) revenue generated by the charter school levy described in Section 53F-2-703.

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- 426 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the
taxing entity meets:
- 428 (a) the requirements of this section that apply to the taxing entity; and
- 429 (b) all other requirements as may be required by law.
- 430 (3)
- (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar year taxing entity
may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar
year taxing entity:
- 433 (i) 14 or more days before the date of the regular general election or municipal general election held
in the current calendar year, states at a public meeting:
- 435 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the calendar year taxing
entity's certified tax rate;
- 437 (B) the dollar amount of and purpose for additional ad valorem tax revenue that would be generated by
the proposed increase in the certified tax rate; and
- 439 (C) the approximate percentage increase in ad valorem tax revenue for the taxing entity based on the
proposed increase described in Subsection (3)(a)(i)(B);
- 441 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in accordance with
Title 52, Chapter 4, Open and Public Meetings Act, including providing a separate item on the
meeting agenda that notifies the public that the calendar year taxing entity intends to make the
statement described in Subsection (3)(a)(i);
- 446 (iii) meets the advertisement requirements of Subsections (6) and (7) before the calendar year
taxing entity conducts the public hearing required by Subsection (3)(a)(v);
- 449 (iv) provides notice by mail:
- 450 (A) seven or more days before the regular general election or municipal general election held in the
current calendar year; and
- 452 (B) as provided in Subsection (3)(c); and
- 453 (v) conducts a public hearing that is held:
- 454 (A) in accordance with Subsections (8) and (9); and
- 455 (B) in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610.
- 457 (b)

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- (i) For a county executive calendar year taxing entity, the statement described in Subsection (3)(a)(i) shall be made by the:
- 459 (A) county council;
- 460 (B) county executive; or
- 461 (C) both the county council and county executive.
- 462 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the county council states a dollar amount of additional ad valorem tax revenue that is greater than the amount of additional ad valorem tax revenue previously stated by the county executive in accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:
- 467 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the county executive calendar year taxing entity conducts the public hearing under Subsection (3)(a)(v); and
- 470 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the county executive calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v).
- 473 (c) The notice described in Subsection (3)(a)(iv):
- 474 (i) shall be mailed to each owner of property:
- 475 (A) within the calendar year taxing entity; and
- 476 (B) listed on the assessment roll;
- 477 (ii) shall be printed on a separate form that:
- 478 (A) is developed by the commission;
- 479 (B) states at the top of the form, in bold upper-case type no smaller than 18 point "NOTICE OF PROPOSED TAX INCREASE"; and
- 481 (C) may be mailed with the notice required by Section 59-2-1317;
- 482 (iii) shall contain for each property described in Subsection (3)(c)(i):
- 483 (A) the value of the property for the current calendar year;
- 484 (B) the tax on the property for the current calendar year; and
- 485 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate, the estimated tax on the property;
- 488 (iv) shall contain the following statement:
- 489 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your

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property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.";

- 494 (v) shall state the dollar amount of additional ad valorem tax revenue that would be generated each year
by the proposed increase in the certified tax rate;
- 496 (vi) shall include a brief statement of the primary purpose for the proposed tax increase, including the
taxing entity's intended use of additional ad valorem tax revenue described in Subsection (3)(c)(v);
- 499 (vii) shall state the date, time, and place of the public hearing described in Subsection (3)(a)(v);
- 501 (viii) shall state the Internet address for the taxing entity's public website;
- 502 (ix) may contain other information approved by the commission; and
- 503 (x) if sent in calendar year 2024, 2025, or 2026, shall contain:
- 504 (A) notice that the taxpayer may request electronic notice as described in Subsection 17-21-6(1)(m);
and
- 506 (B) instructions describing how to elect to receive a notice as described in Subsection 17-21-6(1)(m).
- 508 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate the estimated
tax on property on the basis of:
- 510 (i) data for the current calendar year; and
- 511 (ii) the amount of additional ad valorem tax revenue stated in accordance with this section.
- 513 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that exceeds the
fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
- 515 (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the
fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's annual
budget is adopted; and
- 518 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the fiscal year taxing
entity's annual budget is adopted.
- 520 (5)
- (a) A taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or
(4) if the taxing entity is expressly exempted by law from complying with the requirements of this
section.
- 523 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if:
- 525

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- (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that certified tax rate without having to comply with the notice provisions of this section; or
- 528 (ii) the taxing entity:
- 529 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year; and
- 531 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenue.
- 533 ~~[(6)~~
- (a) ~~Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published:]~~
- 535 ~~[(i) subject to Section 45-1-101, in a newspaper or combination of newspapers of general circulation in the taxing entity;]~~
- 537 ~~[(ii) electronically in accordance with Section 45-1-101; and]~~
- 538 ~~[(iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least 14 days before the day on which the taxing entity conducts the public hearing described in Subsection (3)(a)(v) or (4)(b).]~~
- 541 ~~[(b) The advertisement described in Subsection (6)(a)(i) shall:]~~
- 542 ~~[(i) be no less than 1/4 page in size;]~~
- 543 ~~[(ii) use type no smaller than 18 point; and]~~
- 544 ~~[(iii) be surrounded by a 1/4-inch border.]~~
- 545 ~~[(c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.]~~
- 547 ~~[(d) It is the intent of the Legislature that:]~~
- 548 ~~[(i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and]~~
- 550 ~~[(ii) the newspaper or combination of newspapers selected:]~~
- 551 ~~[(A) be of general interest and readership in the taxing entity; and]~~
- 552 ~~[(B) not be of limited subject matter.]~~
- 553 ~~[(e)~~
- (i) ~~The advertisement described in Subsection (6)(a)(i) shall:]~~
- 554 ~~[(A) except as provided in Subsection (6)(f), be run once each week for the two weeks before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b);]~~
- 557

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~~[(B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and]~~

561 ~~[(C) state the Internet address for the taxing entity's public website.]~~

562 ~~[(ii) The advertisement described in Subsection (6)(a)(ii) shall:]~~

563 ~~[(A) be published two weeks before a taxing entity conducts a public hearing described in Subsection (3)(a)(v) or (4)(b);]~~

565 ~~[(B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and]~~

569 ~~[(C) state the Internet address for the taxing entity's public website.]~~

570 ~~[(f) If a fiscal year taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run the advertisement once during the week before the fiscal year taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed.]~~

576 ~~(6)~~

~~(a) Before holding the public hearing described in Subsection (3)(a)(v) or (4)(b), a taxing entity proposing a tax rate increase under this section shall publish an advertisement regarding the proposed tax increase:~~

579 ~~(i) electronically in accordance with Section 45-1-101; and~~

580 ~~(ii) as a class A notice under Section 63G-30-102.~~

581 ~~[(g)] (b) The advertisement described in Subsection (6)(a) shall:~~

582 ~~(i) be published for at least 14 days before the day on which the taxing entity conducts the public hearing described in Subsection (3)(a)(v) or (4)(b); and~~

584 ~~(ii) [For purposes of Subsection (3)(a)(iii) or (4)(a), the] substantially be in the following form and content[~~of an advertisement shall be substantially as follows~~]:~~

586

"NOTICE OF PROPOSED TAX INCREASE

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587

(NAME OF TAXING ENTITY)

588 The (name of the taxing entity) is proposing to increase its property tax revenue.

589 • The (name of the taxing entity) tax on a (insert the average value of a residence in the
taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to
\$_____, which is \$_____ per year.

592 • The (name of the taxing entity) tax on a (insert the value of a business having the
same value as the average value of a residence in the taxing entity) business would increase from
\$_____ to \$_____, which is \$_____ per year.

595 • If the proposed budget is approved, (name of the taxing entity) would receive an
additional \$_____ in property tax revenue per year as a result of the tax increase.

597 • If the proposed budget is approved, (name of the taxing entity) would increase its
property tax budgeted revenue by ___% above last year's property tax budgeted revenue excluding
eligible new growth.

600 The (name of the taxing entity) invites all concerned citizens to a public hearing for the
purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the
proposed tax increase. You have the option to attend or participate in the public hearing in person or
online.

604

PUBLIC HEARING

605 Date/Time: (date) (time)

606 Location: (name of meeting place and address of meeting place)

640

Virtual Meeting Link: (Internet address for remote participation and live streaming options)

609 To obtain more information regarding the tax increase, citizens may contact the (name of the
taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing entity's
public website)."

612 (7) The commission:

613 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
governing the joint use of one advertisement described in Subsection (6) by two or more taxing
entities; and

616

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(b) subject to Section 45-1-101, may authorize a taxing entity's use of a commission-approved direct notice to each taxpayer if:

618 (i) the direct notice is different and separate from the notice required under Section 59-2-919.1; and

620 (ii) the taxing entity petitions the commission for the use of a commission-approved direct notice.

622 [~~(i) the use of a weekly newspaper;~~]

623 [~~(A) in a county having both daily and weekly newspapers if the weekly newspaper would provide equal or greater notice to the taxpayer; and]~~

625 [~~(B) if the county petitions the commission for the use of the weekly newspaper; or]~~

626 [~~(ii) the use by a taxing entity of a commission approved direct notice to each taxpayer if:]~~

628 [~~(A) the cost of the advertisement would cause undue hardship;]~~

629 [~~(B) the direct notice is different and separate from that provided for in Section 59-2-919.1; and]~~

631 [~~(C) the taxing entity petitions the commission for the use of a commission approved direct notice.]~~

633 (8)

(a)

(i) A fiscal year taxing entity shall, on or before June 1, notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (4)(b).

636 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar year, notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (3)(a)(v).

639 (b)

(i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

640 (A) open to the public; ~~[{ } and]~~

641 (B) held at a meeting of the taxing entity with no items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, a special district's or special service district's fee implementation or increase, or a combination of these items~~[-] ; and~~

646 (C) available for individuals to attend or participate either in person or remotely through electronic means.

648 (ii) The governing body of a taxing entity conducting a public hearing described in Subsection (3)(a)(v) or (4)(b) shall:

650

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- (A) state the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;
- 652 (B) explain the reasons for the proposed tax increase, including the taxing entity's intended use of additional ad valorem tax revenue described in Subsection (8)(b)(ii)(A);
- 655 (C) if the county auditor compiles the list required by Section 59-2-919.2, present the list at the public hearing and make the list available on the taxing entity's public website; and
- 658 (D) provide an interested party desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.
- 661 (c)
- (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing of another overlapping taxing entity in the same county.
- 664 (ii) The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings described in Subsection (3)(a)(v) or (4)(b) into one public hearing.
- 667 (d) The county auditor shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.
- 669 (e)
- (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or (4)(b) beginning at or after 6 p.m.
- 671 (ii) If a taxing entity holds a public meeting for the purpose of addressing general business of the taxing entity on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).
- 676 (f)
- (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public hearing of the taxing entity.
- 679 (ii) A taxing entity may hold the following hearings on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b):
- 681 (A) a budget hearing;

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- 682 (B) if the taxing entity is a special district or a special service district, a fee hearing described in Section
17B-1-643;
- 684 (C) if the taxing entity is a town, an enterprise fund hearing described in Section 10-5-107.5; or
- 686 (D) if the taxing entity is a city, an enterprise fund hearing described in Section 10-6-135.5.
- 688 (9)
- (a) If a taxing entity does not make a final decision on budgeting additional ad valorem tax revenue at a
public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing entity shall:
- 691 (i) announce at that public hearing the scheduled time and place of the next public meeting at which
the taxing entity will consider budgeting the additional ad valorem tax revenue; and
- 694 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described in Subsection
(9)(a)(i) before September 1.
- 696 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad
valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue stated at a
public meeting under Subsection (3)(a)(i).
- 699 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may
coincide with a public hearing on the fiscal year taxing entity's proposed annual budget.
- 702 (10)
- (a) A county auditor may conduct an audit to verify a taxing entity's compliance with Subsection (8).
- 704 (b) If the county auditor, after completing an audit, finds that a taxing entity has failed to meet the
requirements of Subsection (8), the county auditor shall prepare and submit a report of the auditor's
findings to the commission.
- 707 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax rate if, on or
before September 15 of the year in which the taxing entity is required to hold the public hearing
described in Subsection (3)(a)(v) or (4)(b), the commission determines that the taxing entity has
failed to meet the requirements of Subsection (8).
- 744 Section 10. Section **59-2-919.1** is amended to read:
- 745 **59-2-919.1. Notice of property valuation and tax changes.**
- 713 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22
of each year, shall notify each owner of real estate who is listed on the assessment roll.
- 716 (2) The notice described in Subsection (1) shall:
- 717

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- (a) except as provided in Subsection (4), be sent to all owners of real property by mail 10 or more days before the day on which:
- 719 (i) the county board of equalization meets; and
- 720 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;
- 722 (b) be on a form that is:
- 723 (i) approved by the commission; and
- 724 (ii) uniform in content in all counties in the state; and
- 725 (c) contain for each property:
- 726 (i) the assessor's determination of the value of the property;
- 727 (ii) the taxable value of the property;
- 728 (iii) for property assessed by the county assessor:
- 729 (A) instructions on how the taxpayer may file **an application** with the county board of equalization
{~~an application~~} to appeal the valuation or equalization of the property under Section 59-2-1004,
including {a link to the statewide web portal developed and maintained by the Multicounty
Appraisal Trust under Subsection 59-2-1606(5)(b)} instructions for {~~the uniform~~} filing an
application through electronic {~~filing of appeal applications~~} means; and
- 735 (B)
- [~~(A)~~] the deadline for the taxpayer to make an application to appeal the valuation or equalization of the
property under Section 59-2-1004; [~~{ }~~ or]
- 737 [~~(B)~~] (iv) for property assessed by the commission[~~;~~] :
- 738 (A) instructions on how the taxpayer may file **an application** with the commission {~~an application~~} for
a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;
- 741 (B) the deadline for the taxpayer to apply to the commission for a hearing on an objection to the
valuation or equalization of the property under Section 59-2-1007; and
- 744 [(iv)] (C) [~~for a property assessed by the commission,~~] a statement that the taxpayer may not appeal the
valuation or equalization of the property to the county board of equalization;
- 747 (v) itemized tax information for all applicable taxing entities, including:
- 748 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and
- 750 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 751 (vi) the following, stated separately:
- 752 (A) the charter school levy described in Section 53F-2-703;

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- 753 (B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
755 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
757 (D) levies for debt service voted on by the public;
758 (E) levies imposed for special purposes under Section 10-6-133.4;
759 (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as defined in Section
53F-2-301; and
761 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
762 (vii) the tax impact on the property;
763 (viii) the date, time, and place of the required public hearing for each entity;
764 (ix) property tax information pertaining to:
765 (A) taxpayer relief; and
766 [~~(B) options for payment of taxes;~~]
767 [~~(C) collection procedures; and~~]
768 [~~(D)~~] (B) the residential exemption described in Section 59-2-103;
769 (x) information specifically authorized to be included on the notice under this chapter;
770 (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
772 (xii) instructions on how the taxpayer may obtain additional information regarding the valuation of the
property, including the characteristics and features of the property, from~~[at least one the following~~
~~sources]~~:
775 (A) a website maintained by the county; or
776 (B) the ~~[county assessor's office]~~ statewide web portal developed and maintained by the Multicounty
Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to property characteristics and
features; and
779 (xiii) other information approved by the commission.
780 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4)
proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the
information required by Subsection (2):
783 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
784 (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is
approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close
proximity to the information described in Subsection (2)(c)(viii);

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- 788 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate; and
- 791 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the proposed tax increase is approved.
- 794 (4)
- (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means.
- 798 (b)
- (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice.
- 800 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).
- 804 (c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30.
- 807 (d) An election or a revocation of an election under this Subsection (4):
- 808 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or
- 810 (ii) does not alter the requirement that a taxpayer appealing the valuation or the equalization of the taxpayer's real property submit the application for appeal within the time period provided in Subsection 59-2-1004(3).
- 813 (e) A county auditor shall provide the notice required by this section as provided in Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:
- 816 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the notice required by this section by electronic means; or
- 818 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

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- 820 (f) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless of whether the
property that is the subject of the notice required by this section is exempt from taxation.
- 854 Section 11. Section **59-2-919.2** is amended to read:
- 855 **59-2-919.2. Consolidated advertisement of public hearings.**
- 825 (1)
- (a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity provides the
notice to the county required under Subsection 59-2-919(8)(a)(i), the taxing entity shall provide to
the county auditor the information required by Subsection 59-2-919(8)(a)(i).
- 829 (b) A taxing entity is not required to notify the county auditor of the taxing entity's public hearing in
accordance with Subsection (1)(a) if the taxing entity is exempt from the notice requirements of
Section 59-2-919.
- 832 (2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the
county auditor shall by no later than July 22 of each year:
- 834 (a) compile a list of the taxing entities that notify the county auditor under Subsection (1);
- 836 (b) include on the list described in Subsection (2)(a), the following information for each taxing entity on
the list:
- 838 (i) the name of the taxing entity;
- 839 (ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);
- 841 (iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would
generate;
- 843 (iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would
generate;
- 845 (v) the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would
be generated each year if the proposed tax increase is approved;
- 848 (vi) the approximate percentage increase in ad valorem tax revenue for the taxing entity if the proposed
tax increase is approved; and
- 850 (vii) other information approved by the commission;
- 851 (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that notifies the county
auditor under Subsection (1); and
- 853 (d) in addition to the requirements of Subsection (3), if the county has a webpage, publish a copy of the
list described in Subsection (2)(a) on the county's webpage until December 31.

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- 856 (3)
- (a) ~~[A†]~~ Subject to Subsection (3)(b), at least two weeks before any public hearing included in the list under Subsection (2) is held, the county auditor shall publish:
- 858 (i) the list compiled under Subsection (2); and
- 859 (ii) a statement that:
- 860 (A) the list is for informational purposes only;
- 861 (B) the list should not be relied on to determine a person's tax liability under this chapter; and
- 863 (C) for specific information related to the tax liability of a taxpayer, the taxpayer should review the taxpayer's tax notice received under Section 59-2-919.1.
- 865 (b) ~~[Except as provided in Subsection (3)(d)(ii), the]~~ The information described in Subsection (3)(a) shall be published:
- 867 (i) electronically in accordance with Section 45-1-101;
- 868 (ii) as a class A notice under Section 63G-30-102; and
- 869 [(i) in no less than 1/4 page in size;]
- 870 [(ii) except for the heading described in Subsection (3)(b)(iii), in not less than 10-point type;]
- 872 (iii) under the following heading at the top of the document~~[in not less than 18-point boldface type]:~~
"NOTICE OF PROPOSED TAX INCREASES["; and] _"
- 874 [(iv) surrounded by a 1/4-inch border.]
- 875 ~~[(e) The published information described in Subsection (3)(a) and published in accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper where a legal notice or classified advertisement appears.]~~
- 878 ~~[(d) A county auditor shall publish the information described in Subsection (3)(a):]~~
- 879 [(i)
- (A) ~~in a newspaper or combination of newspapers that are:]~~
- 880 [(I) published at least one day per week;]
- 881 [(II) of general interest and readership in the county; and]
- 882 [(III) not of limited subject matter; and]
- 883 ~~[(B) once each week for the two weeks preceding the first hearing included in the list compiled under Subsection (2); and]~~
- 885 ~~[(ii) for two weeks preceding the day of the first hearing included in the list compiled under Subsection (2):]~~

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- 887 [~~(A) as required in Section 45-1-101; and]~~
888 [~~(B) for the county, as a class A notice under Section 63G-30-102.]~~
- 889 (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the list described
in Subsection (2)(c) to a person:
- 891 (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity; or
893 (b) who requests a copy of the list.
- 894 (5)
- (a) A county auditor shall by no later than 30 days from the day on which the last publication of the
information required by Subsection (3)(a) is made:
- 896 (i) determine the costs of compiling [~~and publishing~~]the list; and
897 (ii) charge each taxing entity included on the list an amount calculated by dividing the amount
determined under Subsection (5)(a) by the number of taxing entities on the list.
- 900 (b) A taxing entity shall pay the county auditor the amount charged under Subsection (5)(a).
- 902 (6) The publication of the list under this section does not remove or change the notice requirements of
Section 59-2-919 for a taxing entity.
- 904 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may make rules:
- 906 (a) relating to the publication of a consolidated advertisement which includes the information described
in Subsection (2) for a taxing entity that overlaps two or more counties;
- 909 (b) relating to the payment required in Subsection (5)(b); and
910 (c) to oversee the administration of this section and provide for uniform implementation.
- 942 Section 12. Section **59-2-1001** is amended to read:
- 943 **59-2-1001. County board of equalization -- Public hearings -- Hearing officers -- Notice of
decision -- Rulemaking -- Education and training for county officers.**
- 915 (1) The county legislative body is the county board of equalization and the county auditor is the clerk of
the county board of equalization.
- 917 (2)
- (a) The county board of equalization shall adjust and equalize the valuation and assessment of the real
and personal property within the county, subject to regulation and control by the commission, as
prescribed by law.

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(b) The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.

923 (3)

(a) Except as provided in Subsection (3)(d), a county board of equalization may:

924 (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness; or

927 (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness if the county board of equalization determines that the individual has competency relevant to the work of a hearing officer, including competency in:

932 (A) real estate;

933 (B) finance;

934 (C) economics;

935 (D) public administration; or

936 (E) law.

937 (b) Except as provided in Subsection (3)(d), ~~beginning on January 1, 2014,~~ a county board of equalization may only allow an individual to serve as a hearing officer for the purposes of examining an applicant or a witness if the individual has completed a course the commission:

941 (i) develops in accordance with Subsection (3)(c)(i); or

942 (ii) approves in accordance with Subsection (3)(c)(ii).

943 (c)

(i) ~~[On or before January 1, 2014, the]~~ The commission shall develop ~~[a hearing officer training course]~~ and administer a continuing education and training program for hearing officers that includes training in property valuation and administrative law.

947 (ii) In addition to the ~~[course]~~ program the commission develops and administers in accordance with Subsection (3)(c)(i), the commission may approve ~~[a]~~ the continuing education and training program for a hearing officer ~~[training course-]~~ provided by a county or a private entity if the ~~[course]~~ program includes training in property valuation and administrative law.

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- (iii) The commission shall ensure that any education and training [~~described in~~] provided to hearing officers under this Subsection (3)(c) complies with Title 63G, Chapter 22, State Training and Certification Requirements.
- 955 (iv)
- (A) The commission shall confer a designation of completion upon a hearing officer each time the hearing officer completes the education and training program under Subsection (3)(c)(i) or (ii).
- 958 (B) A hearing officer shall obtain a designation of completion as described in Subsection (3)(c)(iv)(A) before the hearing officer acts or performs as a hearing officer.
- 961 (d) A county board of equalization may not appoint a person employed by an assessor's office as a hearing officer.
- 963 (e) A hearing officer shall transmit the hearing officer's findings to the board, where a quorum shall be required for final action upon any application for exemption, deferral, reduction, or abatement.
- 966 (4)
- (a) The clerk of the board of equalization shall notify the taxpayer, in writing, of any decision of the board.
- 968 (b) The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.
- 971 (5) During the session of the board, the assessor or any deputy whose testimony is needed shall be present and may make any statement or introduce and examine witnesses on questions before the board.
- 974 (6) The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business.
- 977 (7)
- (a) In addition to education and training provided to hearing officers under Subsection (3)(c), the commission shall develop and administer an education and training program for county officers whose participation in a county board of equalization is required by Subsection (1), including:
- 981 (i) members of a county legislative body; and
- 982 (ii) county auditors.
- 983 (b) The education and training provided to county officers under this Subsection (7) shall include instruction on:

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985 (i) a county officer's duties and obligations in relation to the county board of equalization;

987 (ii) property valuation; and

988 (iii) administrative law.

989 (c)

(i) The commission shall confer a designation of completion upon a county officer described in Subsection (7)(a) each time the county officer completes the education and training program under this Subsection (7).

992 (ii) A county officer subject to education and training under this Subsection (7) shall obtain a designation of completion as described in Subsection (7)(c)(i) before the county officer participates in a board of equalization process.

995 (8) The commission may require education and training for county officers involved in property valuation who are not otherwise required to complete an education and training program in accordance with Subsection (3)(c) or (7).

998 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules for administering education and training programs in accordance with this section.

1032 Section 13. Section **59-2-1004** is amended to read:

1033 **59-2-1004. Appeal to county board of equalization -- Real property -- Time period for appeal**
-- Public hearing requirements -- Decision of board -- Extensions approved by commission --
Appeal to commission.

1005 (1) As used in this section:

1006 (a) "Applicable lien date" means January 1 of the year in which the valuation or equalization of real property is appealed to the county board of equalization.

1008 (b) "Final assessed value" means:

1009 (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with this section, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;

1013 (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:

1016 (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or

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- (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
- 1020 (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
- 1024 (c) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by changing the final assessed value for the previous taxable year for the real property by the median property value change.
- 1027 (d) "Median property value change" means the midpoint of the property value changes for all real property that is:
- 1029 (i) of the same class of real property as the qualified real property; and
- 1030 (ii) located within the same county and within the same market area as the qualified real property.
- 1032 (e) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
- 1035 (f) "Qualified real property" means real property:
- 1036 (i) for which:
- 1037 (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with this section or the commission in accordance with Section 59-2-1006;
- 1040 (B) the appeal described in Subsection (1)(f)(i)(A), resulted in a final assessed value that was lower than the assessed value; and
- 1042 (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
- 1044 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- 1046 (g) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
- 1049 (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
- 1052 (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or

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- 1054 (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- 1057 (h) "Qualifying contract" means a contract for the completed sale of residential property that:
- 1059 (i) involves residential property for which a taxpayer appealed the valuation or equalization to the county board of equalization;
- 1061 (ii) identifies the final sales price for the residential property described in Subsection (1)(h)(i); and
- 1063 (iii) is executed within six months before or after the applicable lien date.
- 1064 (2)
- (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:
- 1066 (i) subject to Subsection (2)(d), filing the application with the county board of equalization within the time period described in Subsection (3); or
- 1068 (ii) making an application by telephone [~~or other electronic means~~] within the time period described in Subsection (3) if the county legislative body passes a resolution under Subsection (11) authorizing a taxpayer to make an application by telephone [~~or other electronic means~~].
- 1072 (b)
- (i) The county board of equalization shall make a rule describing the contents of the application.
- 1074 (ii) In addition to any information the county board of equalization requires, the application shall include information about:
- 1076 (A) the burden of proof in an appeal involving qualified real property; and
- 1077 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified real property.
- 1079 (c)
- (i)
- (A) The county assessor shall notify the county board of equalization of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a taxpayer filed an appeal with the county board of equalization.
- 1083 (B) The county assessor shall notify the commission of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a person dissatisfied with the decision of a county board of equalization files an appeal with the commission.
- 1087 (ii)

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- (A) A person may not appeal a county assessor's calculation of inflation adjusted value but may appeal the fair market value of a qualified real property.
- 1089 (B) A person may appeal a determination of whether, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, real property had a qualifying change.
- 1092 (d) For purposes of Subsection (2)(a), the county board of equalization shall ensure that a taxpayer has the ability to access and file an application to appeal the valuation or equalization of real property through electronic means.
- 1095 (3)
- (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
- 1098 (i) September 15 of the current calendar year; or
- 1099 (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
- 1101 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).
- 1105 (4)
- (a) The taxpayer shall include in the application under Subsection (2)(a):
- 1106 (i) the taxpayer's estimate of the fair market value of the property and any evidence that may indicate that the assessed valuation of the taxpayer's property is improperly equalized with the assessed valuation of comparable properties; and
- 1109 (ii) a signed statement of the personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8 if the taxpayer:
- 1111 (A) appeals the value of multi-tenant residential property assessed in accordance with Section 59-2-301.8; and
- 1113 (B) intends to contest the value of the personal property located within the multi-tenant residential property.
- 1115 (b) For an appeal involving qualified real property, the county board of equalization shall presume that the fair market value of the qualified real property is equal to the inflation adjusted value.

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- 1118 (5) Subject to Subsection (6), in reviewing evidence submitted to a county board of equalization by
or on behalf of an owner or a county assessor, the county board of equalization shall consider and
weigh:
- 1121 (a) the accuracy, reliability, and comparability of the evidence presented by the owner or the county
assessor;
- 1123 (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date
but sold after the lien date;
- 1125 (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did
not sell, including considering and weighing the amount of time for which, and manner in which,
the property was offered for sale; and
- 1128 (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- 1130 (6)
- (a) This Subsection (6) applies only to an appeal to a county board of equalization involving the
valuation or equalization of residential property that is not qualified real property.
- 1133 (b) If a qualifying contract is submitted as evidence in an appeal described in Subsection (6)(a), the
only evidence that the county board of equalization or hearing officer may consider to determine
that the final sales price identified in the qualifying contract does not provide an accurate or reliable
indication of the fair market value of the residential property is evidence of the following, if
submitted:
- 1138 (i) evidence disputing the nature of the qualifying contract as an arms-length transaction;
- 1140 (ii) evidence demonstrating that changes in market conditions have occurred in the time period between
the day on which the qualifying contract was executed and the applicable lien date; or
- 1143 (iii) evidence demonstrating that a qualifying change to the residential property has occurred in the time
period between the day on which the qualifying contract was executed and the applicable lien date.
- 1146 (c) In determining the fair market value of residential property in an appeal described in Subsection (6)
(a), the county board of equalization may not consider any evidence or information other than the
evidence submitted to the county board of equalization by the parties in the appeal.
- 1150 (7)
- (a) Except as provided in Subsection (7)(b), at least five days before the day on which the county board
of equalization holds a public hearing on an appeal:

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- (i) the county assessor shall provide the taxpayer any evidence the county assessor relies upon in support of the county assessor's valuation; and
- 1154 (ii) the taxpayer shall provide the county assessor any evidence not previously provided to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.
- 1157 (b)
- (i) The deadline described in Subsection (7)(a) does not apply to evidence that is commercial information as defined in Section 59-1-404, if:
- 1159 (A) for the purpose of complying with Section 59-1-404, the county assessor requires that the taxpayer execute a nondisclosure agreement before the county assessor discloses the evidence; and
- 1162 (B) the taxpayer fails to execute the nondisclosure agreement before the deadline described in Subsection (7)(a).
- 1164 (ii) The county assessor shall disclose evidence described in Subsection (7)(b)(i) as soon as practicable after the county assessor receives the executed nondisclosure agreement.
- 1167 (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure agreement with reasonable time for the taxpayer to review and execute the agreement before the deadline described in Subsection (7)(a) expires.
- 1170 (c) If at the public hearing, a party presents evidence not previously provided to the other party, the county board of equalization shall allow the other party to respond to the evidence in writing within 10 days after the day on which the public hearing occurs.
- 1174 (d)
- (i) A county board of equalization may adopt rules governing the deadlines described in this Subsection (7), if the rules are no less stringent than the provisions of this Subsection (7).
- 1177 (ii) A county board of equalization's rule that complies with Subsection (7)(d)(i) controls over the provisions of this subsection.
- 1179 (8)
- (a) The county board of equalization shall meet and hold public hearings as described in Section 59-2-1001.
- 1181 (b)
- (i) For purposes of this Subsection (8)(b), "significant adjustment" means a proposed adjustment to the valuation of real property that:

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- 1183 (A) is to be made by a county board of equalization; and
- 1184 (B) would result in a valuation that differs from the original assessed value by at least 20% and
\$1,000,000.
- 1186 (ii) When a county board of equalization is going to consider a significant adjustment, the county board
of equalization shall:
- 1188 (A) list the significant adjustment as a separate item on the agenda of the public hearing at which the
county board of equalization is going to consider the significant adjustment; and
- 1191 (B) for purposes of the agenda described in Subsection (8)(b)(ii)(A), provide a description of the
property for which the county board of equalization is considering a significant adjustment.
- 1194 (c) The county board of equalization shall make a decision on each appeal filed in accordance with this
section within 60 days after the day on which the taxpayer makes an application.
- 1197 (d) The commission may approve the extension of a time period provided for in Subsection (8)(c) for a
county board of equalization to make a decision on an appeal.
- 1199 (e) Unless the commission approves the extension of a time period under Subsection (8)(d), if a county
board of equalization fails to make a decision on an appeal within the time period described in
Subsection (8)(c), the county legislative body shall:
- 1202 (i) list the appeal, by property owner and parcel number, on the agenda for the next meeting the county
legislative body holds after the expiration of the time period described in Subsection (8)(c); and
- 1205 (ii) hear the appeal at the meeting described in Subsection (8)(e)(i).
- 1206 (f) The decision of the county board of equalization shall contain:
- 1207 (i) a determination of the valuation of the property based on fair market value; and
- 1208 (ii) a conclusion that the fair market value is properly equalized with the assessed value of comparable
properties.
- 1210 (g) If no evidence is presented before the county board of equalization, the county board of equalization
shall presume that the equalization issue has been met.
- 1212 (h)
- (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5%
from the assessed value of comparable properties, the county board of equalization shall adjust the
valuation of the appealed property to reflect a value equalized with the assessed value of comparable
properties.

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(ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection (8)(h)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring all comparable properties into conformity with full fair market value.

1221 (9)

(a) If the decision of the county board of equalization warrants a refund of any amount of property taxes paid for the tax year for the real property that is the subject of the appeal, the county shall issue the refund directly to the taxpayer that paid the property taxes, or an officer or agent of that taxpayer as identified in the information provided under Subsection (9)(b), regardless of whether the taxpayer is the owner of record of the real property at the time the decision is rendered.

1227 (b) A taxpayer entitled to a refund under this section that is not the owner of record of the real property subject to the appeal shall, within 10 calendar days after the day on which the decision of the county board of equalization is rendered, provide the following information to the county board of equalization:

1231 (i) a statement that the taxpayer is entitled to receive the refund under Subsection (9)(a);

1233 (ii) the name of the taxpayer, or an officer or agent of that taxpayer, entitled to receive the refund;

1235 (iii) the mailing address of the taxpayer, or an officer or agent of that taxpayer, to which the taxpayer requests the refund to be sent; and

1237 (iv) any other information requested by the county board of equalization.

1238 (10) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.

1240 (11) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone[~~or other electronic means~~].

1274 Section 14. Section 14 is enacted to read:

1275 **59-2-1018. Reporting of county appeals information.**

1245 (1) On or before May 1 of each year, a county board of equalization shall report the following information to the commission:

1247 (a) the number of appeals involving the valuation or equalization of real property for which the county board of equalization issued a decision during the preceding calendar year in accordance with Section 59-2-1004; and

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- 1250 (b) for each appeal described in Subsection (1)(a):
- 1251 (i) whether the property is residential or commercial;
- 1252 (ii) the original assessed value of the property; and
- 1253 (iii) the value given to the property by the county board of equalization.
- 1254 (2) The commission shall report the appeals information provided by county boards of equalization under Subsection (1) to the Revenue and Taxation Interim Committee on or before July 31 of each year.
- 1288 Section 15. Section **59-2-1317** is amended to read:
- 1289 **59-2-1317. Tax notice -- Contents of notice -- Procedures and requirements for providing notice.**
- 1260 (1) As used in this section, "political subdivision lien" means the same as that term is defined in Section 11-60-102.
- 1262 (2) Subject to the other provisions of this section, the county treasurer shall:
- 1263 (a) collect the taxes and tax notice charges; and
- 1264 (b) provide a notice to each taxpayer that contains the following:
- 1265 (i) the kind and value of property assessed to the taxpayer;
- 1266 (ii) the street address of the property, if available to the county;
- 1267 (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
- 1269 (iv) the amount of taxes levied;
- 1270 (v) a separate statement of the taxes levied only on a certain kind or class of property for a special purpose;
- 1272 (vi) ~~[property tax information pertaining to taxpayer relief, options for payment of taxes,]~~ instructions for payment of the taxes and tax notice charges applicable to the property, including the taxpayer's payment options and collection procedures;
- 1275 (vii) any tax notice charges applicable to the property, including:
- 1276 (A) if applicable, a political subdivision lien for road damage that a railroad company causes, as described in Section 10-7-30;
- 1278 (B) if applicable, a political subdivision lien for municipal water distribution, as described in Section 10-8-17, or a political subdivision lien for an increase in supply from a municipal water distribution, as described in Section 10-8-19;
- 1281 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in Section 10-11-4;

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- 1283 (D) if applicable, a political subdivision lien for the unpaid portion of an assessment assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and interest as of the date the local entity certifies the unpaid amount to the county treasurer;
- 1288 (E) if applicable, for a special district in accordance with Section 17B-1-902, a political subdivision lien for an unpaid fee, administrative cost, or interest;
- 1290 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge as described in Section 17B-2a-506;
- 1292 (G) if applicable, a political subdivision lien for a contract assessment under a water contract, as described in Section 17B-2a-1007;
- 1294 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as described in Section 17D-4-304; and
- 1296 (I) if applicable, an annual payment to the Military Installation Development Authority or an entity designated by the authority in accordance with Section 63H-1-501;
- 1299 (viii) if a county's tax notice includes an assessment area charge, a statement that, due to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax notice charge may not:
- 1302 (A) pay off the full amount the property owner owes to the tax notice entity; or
- 1303 (B) cause a release of the lien underlying the tax notice charge;
- 1304 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 1305 (x) the date the taxes and tax notice charges are due;
- 1306 (xi) the street address or website at which the taxes and tax notice charges may be paid;
- 1308 (xii) the date on which the taxes and tax notice charges are delinquent;
- 1309 (xiii) the penalty imposed on delinquent taxes and tax notice charges;
- 1310 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial payment in accordance with Subsection (9);
- 1312 (xv) other information specifically authorized to be included on the notice under this chapter;
- 1314 (xvi) other property tax information approved by the commission; and
- 1315 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 1316 (A) notice that the taxpayer may request electronic notice as described in Subsection 17-21-6(1)(m);
and

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- 1318 (B) instructions describing how to elect to receive a notice as described in Subsection 17-21-6(1)(m).
1320 (3)
(a) Unless expressly allowed under this section or another statutory provision, the treasurer may not add an amount to be collected to the property tax notice.
- 1322 (b) If the county treasurer adds an amount to be collected to the property tax notice under this section or another statutory provision that expressly authorizes the item's inclusion on the property tax notice:
1325 (i) the amount constitutes a tax notice charge; and
1326 (ii)
(A) the tax notice charge has the same priority as property tax; and
- 1327 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with Section 59-2-1343.
- 1329 (4) For any property for which property taxes or tax notice charges are delinquent, the notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent on this parcel."
- 1332 (5) Except as provided in Subsection (6), the county treasurer shall:
1333 (a) mail the notice required by this section, postage prepaid; or
1334 (b) leave the notice required by this section at the taxpayer's residence or usual place of business, if known.
- 1336 (6)
(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at the county treasurer's discretion, provide the notice required by this section by electronic mail if a taxpayer makes an election, according to procedures determined by the county treasurer, to receive the notice by electronic mail.
- 1340 (b) A taxpayer may revoke an election to receive the notice required by this section by electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.
- 1343 (c) A revocation of an election under this section does not relieve a taxpayer of the duty to pay a tax or tax notice charge due under this chapter on or before the due date for paying the tax or tax notice charge.
- 1346 (d) A county treasurer shall provide the notice required by this section using a method described in Subsection (5), until a taxpayer makes a new election in accordance with this Subsection (6), if:
1349 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required by this section by electronic mail; or
1351 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

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- 1352 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.
- 1355 (7)
- (a) The county treasurer shall provide the notice required by this section to a taxpayer on or before November 1.
- 1357 (b) The county treasurer shall keep on file in the county treasurer's office the information set forth in the notice.
- 1359 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 1360 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 1361 (9)
- (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax notice may, on a form provided by the county treasurer, direct how the county treasurer allocates the partial payment between:
- 1364 (i) the total amount due for property tax;
- 1365 (ii) the amount due for assessments, past due special district fees, and other tax notice charges; and
- 1367 (iii) any other amounts due on the property tax notice.
- 1368 (b) The county treasurer shall comply with a direction submitted to the county treasurer in accordance with Subsection (9)(a).
- 1370 (c) The provisions of this Subsection (9) do not:
- 1371 (i) affect the right or ability of a local entity to pursue any available remedy for non-payment of any item listed on a taxpayer's property tax notice; or
- 1373 (ii) toll or otherwise change any time period related to a remedy described in Subsection (9)(c)(i).
- 1406 Section 16. Section **59-2-1602** is amended to read:
- 1407 **59-2-1602. Property Tax Valuation Fund -- Statewide levy -- Additional county levy.**
- 1378 (1)
- (a) There is created a custodial fund known as the "Property Tax Valuation Fund."
- 1379 (b) The fund consists of:
- 1380 (i) deposits made and penalties received under Subsection (3); and
- 1381 (ii) interest on money deposited into the fund.
- 1382 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and used as provided in Section 59-2-1603.

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- 1384 (2)
- (a) Each county shall annually impose a multicounty assessing and collecting levy as provided in this Subsection (2).
- 1386 (b) The tax rate of the multicounty assessing and collecting levy is:
- 1387 (i) for a calendar year beginning on or after January 1, 2022, and before January 1, 2025,.000015; and
- 1389 (ii) for a calendar year beginning on or after January 1, 2025, the certified revenue levy rounded up to the sixth decimal place.
- 1391 (c) The state treasurer shall allocate revenue collected from the multicounty assessing and collecting levy as follows:
- 1393 (i) 18% of the revenue collected shall be deposited into the Property Tax Valuation Fund, up to \$500,000 annually; and
- 1395 (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected from the multicounty assessing and collecting levy shall be deposited into the Multicounty Appraisal Trust.
- 1398 (3)
- (a) The multicounty assessing and collecting levy imposed under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and collecting levy.
- 1400 (b) The multicounty assessing and collecting levy is:
- 1401 (i) exempt from Sections 17C-1-403 through 17C-1-406;
- 1402 (ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and
- 1404 (iii) exempt from the notice and public hearing requirements of Section 59-2-919.
- 1405 (c)
- (i) Each county shall transmit quarterly to the state treasurer the revenue collected from the multicounty assessing and collecting levy.
- 1407 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later than the tenth day of the month following the end of the quarter in which the revenue is collected.
- 1410 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day of the month following the end of the quarter in which the revenue is collected, the county shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.
- 1414 (d) The state treasurer shall allocate the penalties received under this Subsection (3) in the same manner as revenue is allocated under Subsection (2)(c).
- 1416 (4)

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- (a) A county may levy a county additional property tax in accordance with this Subsection (4).
- 1418 (b) The county additional property tax:
- 1419 (i) shall be separately stated on the tax notice as a county assessing and collecting levy;
- 1421 (ii) may not be incorporated into the rate of any other levy;
- 1422 (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and
- 1423 (iv) is in addition to and exempt from the maximum levies allowable under Section 59-2-908.
- 1425 (c) Revenue collected from the county additional property tax shall be used to:
- 1426 (i) promote the accurate valuation and uniform assessment levels of property as required by Section
59-2-103;
- 1428 (ii) promote the efficient administration of the property tax system, including the costs of assessment,
collection, and distribution of property taxes;
- 1430 (iii) fund state mandated actions to meet legislative mandates or judicial or administrative orders that
relate to promoting:
- 1432 (A) the accurate valuation of property; and
- 1433 (B) the establishment and maintenance of uniform assessment levels within and among counties; and
- 1435 (iv) establish reappraisal programs that:
- 1436 (A) are adopted by a resolution or ordinance of the county legislative body; and
- 1437 (B) conform to rules the commission makes in accordance with Title 63G, Chapter 3, Utah
Administrative Rulemaking Act.
- 1470 Section 17. Section **59-2-1606** is amended to read:
- 1471 **59-2-1606. Statewide property tax system funding for counties -- Disbursements to the
Multicounty Appraisal Trust -- Use of funds.**
- 1442 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section 59-2-1602
shall be used to provide funding for:
- 1444 (a) a statewide property tax system that will promote:
- 1445 (i) the accurate valuation of property;
- 1446 (ii) the establishment and maintenance of uniform assessment levels among counties within the state;
- 1448 (iii) efficient administration of the property tax system, including the costs of assessment, collection,
and distribution of property taxes; and
- 1450 (iv) the uniform filing of a signed statement a county assessor requests under Section 59-2-306,
including implementation of a statewide electronic filing system; and

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- 1452 (b) property valuation services within the counties.
- 1453 (2)
- (a) An association representing at least two-thirds of the counties in the state shall appoint a trustee.
- 1455 (b) The trustee of the Multicounty Appraisal Trust shall:
- 1456 (i) determine which projects to fund, including property valuation services within counties; and
- 1458 (ii) oversee the administration of a statewide property tax system that meets the requirements of Subsection (1)(a).
- 1460 (3)
- (a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust may, in order to promote the objectives described in Subsection (1), use funds deposited into the Multicounty Appraisal Trust to hire one or more professional appraisers to provide property valuation services within a county of the third, fourth, fifth, or sixth class.
- 1465 (b) A professional appraiser hired to provide property valuation services under this Subsection (3) shall:
- 1467 (i) hold an appraiser's certificate or license from the Division of Real Estate in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; and
- 1470 (ii) be approved by:
- 1471 (A) the commission; and
- 1472 (B) an association representing two or more counties in the state.
- 1473 (4)
- (a) Except as provided in Subsection (4)(b), each county shall adopt the statewide property tax system on or before January 1, 2026.
- 1475 (b) A county is exempt from the requirement in Subsection (4)(a) if:
- 1476 (i) the county utilizes a computer assisted property tax system for mass appraisal other than the statewide property tax system;
- 1478 (ii) the county demonstrates to the trustee of the Multicounty Appraisal Trust and to the commission that the property tax system described in Subsection (4)(b)(i) is interoperable with the statewide property tax system; and
- 1481 (iii) the trustee of the Multicounty Appraisal Trust and the commission approve the county's exemption from the requirement in Subsection (4)(a).
- 1483 (c) The commission and an association that represents at least two-thirds of the counties in the state shall assist any county adopting the statewide property tax system.

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- 1485 (5) In order to promote the objectives described in Subsection (1), the trustee of the Multicounty Appraisal Trust shall use funds deposited into the Multicounty Appraisal Trust to:
- 1488 (a) subject to Subsection (6), develop and maintain a statewide web portal for uniform access to property characteristics and features relevant to the valuation of real property;
- 1491 (b) subject to Subsection (7), develop and maintain a statewide web portal for the uniform electronic filing of an application to appeal the valuation or equalization of real property with a county board of equalization under Section 59-2-1004; and
- 1494 (c) assist counties with tracking and reporting appeals information to the commission as required by Section 59-2-1018.
- 1496 (6)
- (a) The statewide web portal for uniform access to property characteristics and features developed under Subsection (5)(a) shall, at a minimum, specify the following property characteristics and features:
- 1499 (i) property owner's name;
- 1500 (ii) parcel or serial number;
- 1501 (iii) situs address;
- 1502 (iv) mailing address;
- 1503 (v) tax area;
- 1504 (vi) the neighborhood;
- 1505 (vii) property type;
- 1506 (viii) land type;
- 1507 (ix) quality or condition;
- 1508 (x) year of construction;
- 1509 (xi) gross living area;
- 1510 (xii) acreage;
- 1511 (xiii) market value; and
- 1512 (xiv) taxable value.
- 1513 (b) In developing the statewide web portal for uniform access to property characteristics and features under Subsection (5)(a), the Multicounty Appraisal Trust may link the statewide web portal to a web portal maintained by a county for accessing property characteristics and features within the county

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if the Multicounty Appraisal Trust determines that the county web portal meets the requirements of Subsection (6)(a).

1518 (7) In developing the statewide web portal for the uniform electronic filing of appeal applications
under Subsection (5)(b), the Multicounty Appraisal Trust may link the statewide web portal to a
web portal maintained by a county for the uniform electronic filing of appeal applications if the
Multicounty Appraisal Trust determines that the county web portal provides equivalent functions as
the statewide web portal.

1554 Section 18. Section 59-2-1708 is amended to read:

1555 **59-2-1708. Change of ownership or legal description.**

1556 (1) Subject to the other provisions of this section, land assessed under this part may continue to be
assessed under this part if the land continues to comply with the requirements of this part, regardless
of whether the land continues to have the same owner or legal description.

1560 (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the rollback tax as
provided in Section 59-2-1705 if the land is withdrawn from this part.

1562 (3) Notwithstanding Subsection (1), land is withdrawn from this part if:

1563 (a) there is a change in:

1564 (i) the ownership of the land; or

1565 (ii) the legal description of the land; and

1566 (b) after a change described in Subsection (3)(a):

1567 (i) the land does not meet the requirements of Section 59-2-1703;~~[-or]~~

1568 (ii) an owner of the land fails to submit a new application for assessment as provided in Section
59-2-1707~~[-]~~ within 120 days after the day on which a change described in Subsection (3)(a)
occurs; or

1571 (iii)

(A) an owner of the land submits the application required by this section; and

1572 (B) the county denies the application upon review.

1573 (4) Within 30 days from the day on which a county receives an application required by this section, the
county shall:

1575 (a) review the application for completion; and

1576 (b) approve or deny the application.

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(5) Land under an application required by this section is not withdrawn from this part for the period in which the application is under review by the county.

1579 [~~(4)~~ An application required by this section shall be submitted within 120 days after the day on which there is a change described in Subsection (3)(a).]

1581 Section 19. **Effective date.**

1524 (1) Except as provided in Subsection (2), this bill takes effect for a taxable year beginning on or after January 1, 2026.

1526 (2) The actions affecting the following sections take effect on May 7, 2025:

1527 (a) Section 59-1-210 (Effective 05/07/25);

1528 (b) Section 59-2-303.1 (Effective 05/07/25);

1529 (c) Section 59-2-331 (Effective 05/07/25);

1588 (d) Section 59-2-509 (Effective 05/07/25);

1530 ~~{(d)}~~ (e) Section 59-2-702.5 (Effective 05/07/25);

1531 ~~{(e)}~~ (f) Section 59-2-703 (Effective 05/07/25);

1532 ~~{(f)}~~ (g) Section 59-2-704 (Effective 05/07/25);

1533 ~~{(g)}~~ (h) Section 59-2-919 (Effective 05/07/25);

1534 ~~{(h)}~~ (i) Section 59-2-919.2 (Effective 05/07/25); {and}

1535 ~~{(i)}~~ (j) Section 59-2-1317 (Effective 05/07/25){:}; and

1595 (k) Section 59-2-1708 (Effective 05/07/25).

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