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City Library Property Tax Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Andrew Stoddard

Senate Sponsor: Karen Kwan

Cosponsor:

Jennifer Dailey-Provost

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LONG TITLE

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General Description:

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This bill modifies provisions related to a property tax imposed for a city library.

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Highlighted Provisions:

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This bill:

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▸ requires counties to separately state any levies imposed for city libraries on certain

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notices sent to owners of real property in a county of the first class; and

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▸ makes technical and conforming changes.

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Money Appropriated in this Bill:

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None

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Other Special Clauses:

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This bill provides a special effective date.

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This bill provides retrospective operation.

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Utah Code Sections Affected:

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AMENDS:

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59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26) (Applies beginning 01/01/26), as

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last amended by Laws of Utah 2025, Chapter 337

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59-2-919.1 (Effective 07/01/26), as last amended by Laws of Utah 2025, Chapter 518

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59-2-1317 (Effective 05/06/26) (Applies beginning 01/01/26), as last amended by Laws

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of Utah 2025, First Special Session, Chapter 17

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

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Section 1. Section **59-2-919.1** is amended to read:

26 **59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26) (Applies beginning 01/01/26).**

27 **Notice of property valuation and tax changes.**

28 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
29 before July 22 of each year, shall notify each owner of real estate who is listed on the
30 assessment roll.

31 (2) The notice described in Subsection (1) shall:

32 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
33 10 or more days before the day on which:

34 (i) the county board of equalization meets; and

35 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
36 tax rate;

37 (b) be on a form that is:

38 (i) approved by the commission; and

39 (ii) uniform in content in all counties in the state; and

40 (c) contain for each property:

41 (i) the assessor's determination of the value of the property;

42 (ii) the taxable value of the property;

43 (iii) for property assessed by the county assessor:

44 (A) instructions on how the taxpayer may file an application with the county
45 board of equalization to appeal the valuation or equalization of the property
46 under Section 59-2-1004, including instructions for filing an application
47 through electronic means; and

48 (B) the deadline for the taxpayer to make an application to appeal the valuation or
49 equalization of the property under Section 59-2-1004;

50 (iv) for property assessed by the commission:

51 (A) instructions on how the taxpayer may file an application with the commission
52 for a hearing on an objection to the valuation or equalization of the property
53 under Section 59-2-1007;

54 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
55 objection to the valuation or equalization of the property under Section
56 59-2-1007; and

57 (C) a statement that the taxpayer may not appeal the valuation or equalization of
58 the property to the county board of equalization;

59 (v) itemized tax information for all applicable taxing entities, including:

- 60 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
61 year; and
- 62 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 63 (vi) the following, stated separately:
- 64 (A) the charter school levy described in Section 53F-2-703;
- 65 (B) the multicounty assessing and collecting levy described in Subsection
66 59-2-1602(2);
- 67 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 68 (D) levies for debt service voted on by the public;
- 69 (E) levies imposed for special purposes under Section 10-6-133.4;
- 70 (F) for property located in a county of the first class, as classified in Section
71 17-60-104, a levy imposed for a city library under Subsection 10-6-133.5(5);
- 72 [~~F~~] (G) the combined basic rate as defined in Section 53F-2-301; and
- 73 [~~G~~] (H) if applicable, the annual payment described in Subsection
74 63H-1-501(4)(a);
- 75 (vii) the tax impact on the property;
- 76 (viii) the date, time, and place of the required public hearing for each entity;
- 77 (ix) property tax information pertaining to:
- 78 (A) taxpayer relief; and
- 79 (B) the residential exemption described in Section 59-2-103;
- 80 (x) information specifically authorized to be included on the notice under this chapter;
- 81 (xi) the last property review date of the property as described in Subsection
82 59-2-303.1(1)(c);
- 83 (xii) instructions on how the taxpayer may obtain additional information regarding
84 the valuation of the property, including the characteristics and features of the
85 property, from:
- 86 (A) a website maintained by the county; or
- 87 (B) the statewide web portal developed and maintained by the Multicounty
88 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
89 property characteristics and features; and
- 90 (xiii) other information approved by the commission.
- 91 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
92 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
93 addition to the information required by Subsection (2):

- 94 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 95 (b) the difference between the dollar amount of the taxpayer's tax liability if the
- 96 proposed increase is approved and the dollar amount of the taxpayer's tax liability
- 97 under the current rate, placed in close proximity to the information described in
- 98 Subsection (2)(c)(viii);
- 99 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
- 100 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
- 101 liability under the current tax rate; and
- 102 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
- 103 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
- 104 year if the proposed tax increase is approved.
- 105 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
- 106 notice sent to a residential property shall:
- 107 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
- 108 and this property is your primary residence, you may be eligible to defer payment of
- 109 this property tax."; and
- 110 (b) include a telephone number, or a website address on which a telephone number is
- 111 prominently listed, that the property owner may call to obtain additional information
- 112 about applying for a deferral.
- 113 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
- 114 provide, at the county auditor's discretion, the notice required by this section to a
- 115 taxpayer by electronic means if a taxpayer makes an election, according to
- 116 procedures determined by the county auditor, to receive the notice by electronic
- 117 means.
- 118 (b)(i) If a county auditor sends a notice required by this section by electronic means,
- 119 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 120 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
- 121 14 days or more before the county board of equalization meets and the taxing
- 122 entity holds a public hearing on a proposed increase in the certified tax rate, the
- 123 county auditor shall send the notice required by this section by mail as provided in
- 124 Subsection (2).
- 125 (c) A taxpayer may revoke an election to receive the notice required by this section by
- 126 electronic means if the taxpayer provides written notice to the county auditor on or
- 127 before April 30.

- 128 (d) An election or a revocation of an election under this Subsection (5):
129 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
130 before the due date for paying the tax; or
131 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
132 equalization of the taxpayer's real property submit the application for appeal
133 within the time period provided in Subsection 59-2-1004(3).
- 134 (e) A county auditor shall provide the notice required by this section as provided in
135 Subsection (2), until a taxpayer makes a new election in accordance with this
136 Subsection (5), if:
137 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
138 the notice required by this section by electronic means; or
139 (ii) the county auditor finds that the taxpayer's electronic contact information is
140 invalid.
- 141 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
142 of whether the property that is the subject of the notice required by this section is
143 exempt from taxation.

144 Section 2. Section **59-2-919.1** is amended to read:

145 **59-2-919.1 (Effective 07/01/26). Notice of property valuation and tax changes.**

- 146 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
147 before July 22 of each year, shall notify each owner of real estate who is listed on the
148 assessment roll.
- 149 (2) The notice described in Subsection (1) shall:
150 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
151 10 or more days before the day on which:
152 (i) the county board of equalization meets; and
153 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
154 tax rate;
- 155 (b) be on a form that is:
156 (i) approved by the commission; and
157 (ii) uniform in content in all counties in the state; and
- 158 (c) contain for each property:
159 (i) the assessor's determination of the value of the property;
160 (ii) the taxable value of the property;
161 (iii) for property assessed by the county assessor:

- 162 (A) instructions on how the taxpayer may file an application with the county
 163 board of equalization to appeal the valuation or equalization of the property
 164 under Section 59-2-1004, including instructions for filing an application
 165 through electronic means; and
- 166 (B) the deadline for the taxpayer to make an application to appeal the valuation or
 167 equalization of the property under Section 59-2-1004;
- 168 (iv) for property assessed by the commission:
- 169 (A) instructions on how the taxpayer may file an application with the commission
 170 for a hearing on an objection to the valuation or equalization of the property
 171 under Section 59-2-1007;
- 172 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
 173 objection to the valuation or equalization of the property under Section
 174 59-2-1007; and
- 175 (C) a statement that the taxpayer may not appeal the valuation or equalization of
 176 the property to the county board of equalization;
- 177 (v) itemized tax information for all applicable taxing entities, including:
- 178 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
 179 year; and
- 180 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 181 (vi) the following, stated separately:
- 182 (A) the charter school levy described in Section 53F-2-703;
- 183 (B) the multicounty assessing and collecting levy described in Subsection
 184 59-2-1602(2);
- 185 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 186 (D) levies for debt service voted on by the public;
- 187 (E) levies imposed for special purposes under Section 10-6-133.4;
- 188 (F) for property located in a county of the first class, as classified in Section
 189 17-60-104, a levy imposed for a city library under Subsection 10-6-133.5(5);
- 190 [~~F~~] (G) the minimum basic tax rate as defined in Section 53F-2-301; and
- 191 [~~G~~] (H) if applicable, the annual payment described in Subsection
 192 63H-1-501(4)(a);
- 193 (vii) the tax impact on the property;
- 194 (viii) the date, time, and place of the required public hearing for each entity;
- 195 (ix) property tax information pertaining to:

- 196 (A) taxpayer relief; and
197 (B) the residential exemption described in Section 59-2-103;
- 198 (x) information specifically authorized to be included on the notice under this chapter;
199 (xi) the last property review date of the property as described in Subsection
200 59-2-303.1(1)(c);
- 201 (xii) instructions on how the taxpayer may obtain additional information regarding
202 the valuation of the property, including the characteristics and features of the
203 property, from:
204 (A) a website maintained by the county; or
205 (B) the statewide web portal developed and maintained by the Multicounty
206 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
207 property characteristics and features; and
- 208 (xiii) other information approved by the commission.
- 209 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
210 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
211 addition to the information required by Subsection (2):
- 212 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
213 (b) the difference between the dollar amount of the taxpayer's tax liability if the
214 proposed increase is approved and the dollar amount of the taxpayer's tax liability
215 under the current rate, placed in close proximity to the information described in
216 Subsection (2)(c)(viii);
- 217 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
218 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
219 liability under the current tax rate; and
- 220 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
221 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
222 year if the proposed tax increase is approved.
- 223 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
224 notice sent to a residential property shall:
- 225 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
226 and this property is your primary residence, you may be eligible to defer payment of
227 this property tax."; and
- 228 (b) include a telephone number, or a website address on which a telephone number is
229 prominently listed, that the property owner may call to obtain additional information

- 230 about applying for a deferral.
- 231 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
232 provide, at the county auditor's discretion, the notice required by this section to a
233 taxpayer by electronic means if a taxpayer makes an election, according to
234 procedures determined by the county auditor, to receive the notice by electronic
235 means.
- 236 (b)(i) If a county auditor sends a notice required by this section by electronic means,
237 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 238 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
239 14 days or more before the county board of equalization meets and the taxing
240 entity holds a public hearing on a proposed increase in the certified tax rate, the
241 county auditor shall send the notice required by this section by mail as provided in
242 Subsection (2).
- 243 (c) A taxpayer may revoke an election to receive the notice required by this section by
244 electronic means if the taxpayer provides written notice to the county auditor on or
245 before April 30.
- 246 (d) An election or a revocation of an election under this Subsection (5):
- 247 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
248 before the due date for paying the tax; or
- 249 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
250 equalization of the taxpayer's real property submit the application for appeal
251 within the time period provided in Subsection 59-2-1004(3).
- 252 (e) A county auditor shall provide the notice required by this section as provided in
253 Subsection (2), until a taxpayer makes a new election in accordance with this
254 Subsection (5), if:
- 255 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
256 the notice required by this section by electronic means; or
- 257 (ii) the county auditor finds that the taxpayer's electronic contact information is
258 invalid.
- 259 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
260 of whether the property that is the subject of the notice required by this section is
261 exempt from taxation.

262 Section 3. Section **59-2-1317** is amended to read:

263 **59-2-1317 (Effective 05/06/26) (Applies beginning 01/01/26). Tax notice --**

264 **Contents of notice -- Procedures and requirements for providing notice.**

- 265 (1) As used in this section, "political subdivision lien" means the same as that term is
266 defined in Section 11-60-102.
- 267 (2) Subject to the other provisions of this section, the county treasurer shall:
- 268 (a) collect the taxes and tax notice charges; and
- 269 (b) provide a notice to each taxpayer that contains the following:
- 270 (i) the kind and value of property assessed to the taxpayer;
- 271 (ii) the street address of the property, if available to the county;
- 272 (iii) that the property may be subject to a detailed review in the next year under
273 Section 59-2-303.1;
- 274 (iv) the amount of taxes levied;
- 275 (v) a separate statement of the taxes levied only on a certain kind or class of property
276 for a special purpose;
- 277 (vi) instructions for payment of the taxes and tax notice charges applicable to the
278 property, including the taxpayer's payment options and collection procedures;
- 279 (vii) any tax notice charges applicable to the property, including:
- 280 (A) if applicable, a political subdivision lien for road damage that a railroad
281 company causes, as described in Section 10-7-30;
- 282 (B) if applicable, a political subdivision lien for municipal water distribution, as
283 described in Section 10-8-17, or a political subdivision lien for an increase in
284 supply from a municipal water distribution, as described in Section 10-8-19;
- 285 (C) if applicable, a political subdivision lien for unpaid abatement fees as
286 described in Section 10-11-4;
- 287 (D) if applicable, a political subdivision lien for the unpaid portion of an
288 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area
289 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
290 Act, including unpaid costs, charges, and interest as of the date the local entity
291 certifies the unpaid amount to the county treasurer;
- 292 (E) if applicable, for a special district in accordance with Section 17B-1-902, a
293 political subdivision lien for an unpaid fee, administrative cost, or interest;
- 294 (F) if applicable, a political subdivision lien for an unpaid irrigation district use
295 charge as described in Section 17B-2a-506;
- 296 (G) if applicable, a political subdivision lien for a contract assessment under a
297 water contract, as described in Section 17B-2a-1007;

- 298 (H) if applicable, a property tax penalty that a public infrastructure district
 299 imposes, as described in Section 17D-4-304; [~~and~~]
- 300 (I) if applicable, an annual payment to the Military Installation Development
 301 Authority or an entity designated by the authority in accordance with Section
 302 63H-1-501; and
- 303 (J) if applicable, for property located in a county of the first class, as classified in
 304 Section 17-60-104, a levy imposed for a city library under Subsection
 305 10-6-133.5(5);
- 306 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
 307 to potentially ongoing assessment area charges, costs, penalties, and interest,
 308 payment of a tax notice charge may not:
- 309 (A) pay off the full amount the property owner owes to the tax notice entity; or
 310 (B) cause a release of the lien underlying the tax notice charge;
- 311 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
 312 (x) the date the taxes and tax notice charges are due;
- 313 (xi) the street address or website at which the taxes and tax notice charges may be
 314 paid;
- 315 (xii) the date on which the taxes and tax notice charges are delinquent;
- 316 (xiii) the penalty imposed on delinquent taxes and tax notice charges;
- 317 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial
 318 payment in accordance with Subsection (9);
- 319 (xv) other information specifically authorized to be included on the notice under this
 320 chapter;
- 321 (xvi) other property tax information approved by the commission; and
 322 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 323 (A) notice that the taxpayer may request electronic notice as described in
 324 Subsection 17-71-302(1)(m); and
 325 (B) instructions describing how to elect to receive a notice as described in
 326 Subsection 17-71-302(1)(m).
- 327 (3)(a) Unless expressly allowed under this section or another statutory provision, the
 328 treasurer may not add an amount to be collected to the property tax notice.
- 329 (b) If the county treasurer adds an amount to be collected to the property tax notice
 330 under this section or another statutory provision that expressly authorizes the item's
 331 inclusion on the property tax notice:

- 332 (i) the amount constitutes a tax notice charge; and
333 (ii)(A) the tax notice charge has the same priority as property tax; and
334 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
335 Section 59-2-1343.
- 336 (4) For any property for which property taxes or tax notice charges are delinquent, the
337 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are
338 delinquent on this parcel."
- 339 (5) Except as provided in Subsection (6), the county treasurer shall:
340 (a) mail the notice required by this section, postage prepaid; or
341 (b) leave the notice required by this section at the taxpayer's residence or usual place of
342 business, if known.
- 343 (6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
344 the county treasurer's discretion, provide the notice required by this section by
345 electronic mail if a taxpayer makes an election, according to procedures determined
346 by the county treasurer, to receive the notice by electronic mail.
- 347 (b) A taxpayer may revoke an election to receive the notice required by this section by
348 electronic mail if the taxpayer provides written notice to the treasurer on or before
349 October 1.
- 350 (c) A revocation of an election under this section does not relieve a taxpayer of the duty
351 to pay a tax or tax notice charge due under this chapter on or before the due date for
352 paying the tax or tax notice charge.
- 353 (d) A county treasurer shall provide the notice required by this section using a method
354 described in Subsection (5), until a taxpayer makes a new election in accordance with
355 this Subsection (6), if:
356 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive
357 the notice required by this section by electronic mail; or
358 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 359 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless
360 of whether the property that is the subject of the notice required by this section is
361 exempt from taxation.
- 362 (7)(a) The county treasurer shall provide the notice required by this section to a taxpayer
363 on or before November 1.
- 364 (b) The county treasurer shall keep on file in the county treasurer's office the information
365 set forth in the notice.

- 366 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
367 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
368 (9)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
369 notice may, on a form provided by the county treasurer, direct how the county
370 treasurer allocates the partial payment between:
- 371 (i) the total amount due for property tax;
 - 372 (ii) the amount due for assessments, past due special district fees, and other tax notice
373 charges; and
 - 374 (iii) any other amounts due on the property tax notice.
- 375 (b) The county treasurer shall comply with a direction submitted to the county treasurer
376 in accordance with Subsection (9)(a).
- 377 (c) The provisions of this Subsection (9) do not:
- 378 (i) affect the right or ability of a local entity to pursue any available remedy for
379 non-payment of any item listed on a taxpayer's property tax notice; or
 - 380 (ii) toll or otherwise change any time period related to a remedy described in
381 Subsection (9)(c)(i).

382 **Section 4. Effective Date.**

- 383 (1) Except as provided in Subsection (2), this bill takes effect on May 6, 2026.
384 (2) The actions affecting Section 59-2-919.1 (Effective 07/01/26) take effect on July 1,
385 2026.

386 **Section 5. Retrospective operation.**

387 The actions affecting the following sections have retrospective operation to January 1,
388 2026:

- 389 (1) Section 59-2-919.1 (Superseded 07/01/26); and
390 (2) Section 59-2-1317.