

HB0565 S01

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City Library Property Tax Amendments
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Andrew Stoddard
Senate Sponsor: Karen Kwan

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59-2-919.1 ~~{{(Effective 05/06/26)}} {{Superseded 07/01/26}}~~(Effective 05/06/26) (Superseded 07/01/26) (Applies beginning 01/01/26), as last amended by Laws of Utah 2025, Chapter 337

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

59-2-1317 ~~{{(Effective 05/06/26)}} {{Superseded 07/01/26}}~~(Effective 05/06/26) (Applies beginning 01/01/26), as last amended by Laws of Utah 2025, First Special Session, Chapter 17

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

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

59-2-919.1. ~~{{(Effective 05/06/26)}} {{Superseded 07/01/26}}~~(Effective 05/06/26) (Superseded 07/01/26) (Applies beginning 01/01/26) Notice of property valuation and tax changes.

(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.

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

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

(i) the county board of equalization meets; and

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

(b) be on a form that is:

(i) approved by the commission; and

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

(c) contain for each property:

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

(ii) the taxable value of the property;

(iii) for property assessed by the county assessor:

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

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

(iv) for property assessed by the commission:

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- (A) instructions on how the taxpayer may file an application with the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;
- 53 (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
- 56 (C) a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;
- 58 (v) itemized tax information for all applicable taxing entities, including:
- 59 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and
- 61 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 62 (vi) the following, stated separately:
- 63 (A) the charter school levy described in Section 53F-2-703;
- 64 (B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
- 66 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 67 (D) levies for debt service voted on by the public;
- 68 (E) levies imposed for special purposes under Section 10-6-133.4;
- 69 (F) for property located in a county of the first class, as classified in Section 17-60-104, a levy imposed for a city library under Subsection 10-6-133.5(5);
- 71 [~~(F)~~] (G) the combined basic rate as defined in Section 53F-2-301; and
- 72 [~~(G)~~] (H) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 74 (vii) the tax impact on the property;
- 75 (viii) the date, time, and place of the required public hearing for each entity;
- 76 (ix) property tax information pertaining to:
- 77 (A) taxpayer relief; and
- 78 (B) the residential exemption described in Section 59-2-103;
- 79 (x) information specifically authorized to be included on the notice under this chapter;
- 80 (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
- 82 (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:
- 85 (A) a website maintained by the county; or
- 86 (B) the 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

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- 89 (xiii) other information approved by the commission.
- 90 (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):
- 93 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 94 (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);
- 98 (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
- 101 (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.
- 104 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a notice sent
to a residential property shall:
- 106 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship, and this property
is your primary residence, you may be eligible to defer payment of this property tax."; and
- 109 (b) include a telephone number, or a website address on which a telephone number is prominently
listed, that the property owner may call to obtain additional information about applying for a
deferral.
- 112 (5)
- (a) Subject to the other provisions of this Subsection (5), a county auditor may provide, at the county
auditor's discretion, 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.
- 117 (b)
- (i) If a county auditor sends a notice required by this section by electronic means, the county auditor
shall attempt to verify whether a taxpayer receives the notice.
- 119 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means 14 days or more
before the county board of equalization meets and the taxing entity holds a public hearing on a

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proposed increase in the certified tax rate, the county auditor shall send the notice required by this section by mail as provided in Subsection (2).

(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.

(d) An election or a revocation of an election under this Subsection (5):

(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

(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).

(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 (5), if:

(i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive the notice required by this section by electronic means; or

(ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

(f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

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

59-2-919.1. Notice of property valuation and tax changes.

(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.

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

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

(i) the county board of equalization meets; and

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

(b) be on a form that is:

(i) approved by the commission; and

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

(c) contain for each property:

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

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

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- 196 (B) the residential exemption described in Section 59-2-103;
- 197 (x) information specifically authorized to be included on the notice under this chapter;
- 198 (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
- 200 (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:
- 203 (A) a website maintained by the county; or
- 204 (B) the 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
- 207 (xiii) other information approved by the commission.
- 208 (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):
- 211 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 212 (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);
- 216 (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
- 219 (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.
- 222 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a notice sent
to a residential property shall:
- 224 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship, and this property
is your primary residence, you may be eligible to defer payment of this property tax."; and
- 227 (b) include a telephone number, or a website address on which a telephone number is prominently
listed, that the property owner may call to obtain additional information about applying for a
deferral.
- 230 (5)

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(a) Subject to the other provisions of this Subsection (5), a county auditor may provide, at the county auditor's discretion, 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.

(b)

(i) If a county auditor sends a notice required by this section by electronic means, the county auditor shall attempt to verify whether a taxpayer receives the notice.

(ii) If the county auditor cannot verify receipt of the notice sent by electronic means 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 county auditor shall send the notice required by this section by mail as provided in Subsection (2).

(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.

(d) An election or a revocation of an election under this Subsection (5):

(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

(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).

(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 (5), if:

(i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive the notice required by this section by electronic means; or

(ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

(f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

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

59-2-1317. ~~Effective 05/06/26~~ Effective 05/06/26 Applies beginning 01/01/26 Tax notice -- Contents of notice -- Procedures and requirements for providing notice.

(1) As used in this section, "political subdivision lien" means the same as that term is defined in Section 11-60-102.

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- 266 (2) Subject to the other provisions of this section, the county treasurer shall:
- 267 (a) collect the taxes and tax notice charges; and
- 268 (b) provide a notice to each taxpayer that contains the following:
- 269 (i) the kind and value of property assessed to the taxpayer;
- 270 (ii) the street address of the property, if available to the county;
- 271 (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
- 273 (iv) the amount of taxes levied;
- 274 (v) a separate statement of the taxes levied only on a certain kind or class of property for a special
purpose;
- 276 (vi) instructions for payment of the taxes and tax notice charges applicable to the property, including the
taxpayer's payment options and collection procedures;
- 278 (vii) any tax notice charges applicable to the property, including:
- 279 (A) if applicable, a political subdivision lien for road damage that a railroad company causes, as
described in Section 10-7-30;
- 281 (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;
- 284 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in Section 10-11-4;
- 286 (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;
- 291 (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;
- 293 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge as described in
Section 17B-2a-506;
- 295 (G) if applicable, a political subdivision lien for a contract assessment under a water contract, as
described in Section 17B-2a-1007;
- 297 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as described in
Section 17D-4-304; [and]
- 299

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- (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; and
- 302 (J) if applicable, for property located in a county of the first class, as classified in Section 17-60-104, a
levy imposed for a city library under Subsection 10-6-133.5(5);
- 305 (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:
- 308 (A) pay off the full amount the property owner owes to the tax notice entity; or
- 309 (B) cause a release of the lien underlying the tax notice charge;
- 310 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 311 (x) the date the taxes and tax notice charges are due;
- 312 (xi) the street address or website at which the taxes and tax notice charges may be paid;
- 314 (xii) the date on which the taxes and tax notice charges are delinquent;
- 315 (xiii) the penalty imposed on delinquent taxes and tax notice charges;
- 316 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial payment in accordance
with Subsection (9);
- 318 (xv) other information specifically authorized to be included on the notice under this chapter;
- 320 (xvi) other property tax information approved by the commission; and
- 321 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 322 (A) notice that the taxpayer may request electronic notice as described in Subsection 17-71-302(1)(m);
and
- 324 (B) instructions describing how to elect to receive a notice as described in Subsection 17-71-302(1)(m).
- 326 (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.
- 328 (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:
- 331 (i) the amount constitutes a tax notice charge; and
- 332 (ii)
- (A) the tax notice charge has the same priority as property tax; and
- 333 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with Section 59-2-1343.

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- 335 (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."
- 338 (5) Except as provided in Subsection (6), the county treasurer shall:
- 339 (a) mail the notice required by this section, postage prepaid; or
- 340 (b) leave the notice required by this section at the taxpayer's residence or usual place of business, if
known.
- 342 (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.
- 346 (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.
- 349 (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.
- 352 (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:
- 355 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required
by this section by electronic mail; or
- 357 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 358 (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.
- 361 (7)
- (a) The county treasurer shall provide the notice required by this section to a taxpayer on or before
November 1.
- 363 (b) The county treasurer shall keep on file in the county treasurer's office the information set forth in the
notice.
- 365 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 366 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 367 (9)

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(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:

(i) the total amount due for property tax;

(ii) the amount due for assessments, past due special district fees, and other tax notice charges; and

(iii) any other amounts due on the property tax notice.

(b) The county treasurer shall comply with a direction submitted to the county treasurer in accordance with Subsection (9)(a).

(c) The provisions of this Subsection (9) do not:

(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

(ii) toll or otherwise change any time period related to a remedy described in Subsection (9)(c)(i).

Section 4. **Effective date.**

Effective Date.

(1) Except as provided in Subsection (2), this bill takes effect on May 6, 2026.

(2) The actions affecting Section 59-2-919.1 (Effective 07/01/26) take effect on July 1, 2026.

Section 5. **Retrospective Operation.**

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

(1) Section 59-2-919.1 (Superseded 07/01/26); and

(2) Section 59-2-1317.

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