

1 **City Library Property Tax Amendments**

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Andrew Stoddard

Senate Sponsor:

2 **LONG TITLE**

3 **General Description:**

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

5 **Highlighted Provisions:**

6 This bill:

7 ▶ requires a county auditor to separately state any levies imposed for city libraries on the
8 annual property valuation notice sent to owners of real property; and

9 ▶ makes technical and conforming changes.

10 **Money Appropriated in this Bill:**

11 None

12 **Other Special Clauses:**

13 This bill provides a special effective date.

14 **Utah Code Sections Affected:**

15 AMENDS:

16 **59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26)**, as last amended by Laws of
17 Utah 2025, Chapter 337

18 **59-2-919.1 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 518

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

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

21 **59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26). Notice of property**
22 **valuation and tax changes.**

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

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

27 (a) except as provided in Subsection (5), be sent to all owners of real property by mail

28 10 or more days before the day on which:

- 31 (i) the county board of equalization meets; and
32 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
33 tax rate;
- 34 (b) be on a form that is:
- 35 (i) approved by the commission; and
36 (ii) uniform in content in all counties in the state; and
- 37 (c) contain for each property:
- 38 (i) the assessor's determination of the value of the property;
39 (ii) the taxable value of the property;
40 (iii) for property assessed by the county assessor:
- 41 (A) instructions on how the taxpayer may file an application with the county
42 board of equalization to appeal the valuation or equalization of the property
43 under Section 59-2-1004, including instructions for filing an application
44 through electronic means; and
- 45 (B) the deadline for the taxpayer to make an application to appeal the valuation or
46 equalization of the property under Section 59-2-1004;
- 47 (iv) for property assessed by the commission:
- 48 (A) instructions on how the taxpayer may file an application with the commission
49 for a hearing on an objection to the valuation or equalization of the property
50 under Section 59-2-1007;
- 51 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
52 objection to the valuation or equalization of the property under Section
53 59-2-1007; and
- 54 (C) a statement that the taxpayer may not appeal the valuation or equalization of
55 the property to the county board of equalization;
- 56 (v) itemized tax information for all applicable taxing entities, including:
- 57 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
58 year; and
- 59 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 60 (vi) the following, stated separately:
- 61 (A) the charter school levy described in Section 53F-2-703;
62 (B) the multicounty assessing and collecting levy described in Subsection
63 59-2-1602(2);
64 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);

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

- 99 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
100 year if the proposed tax increase is approved.
- 101 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
102 notice sent to a residential property shall:
- 103 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
104 and this property is your primary residence, you may be eligible to defer payment of
105 this property tax."; and
- 106 (b) include a telephone number, or a website address on which a telephone number is
107 prominently listed, that the property owner may call to obtain additional information
108 about applying for a deferral.
- 109 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
110 provide, at the county auditor's discretion, the notice required by this section to a
111 taxpayer by electronic means if a taxpayer makes an election, according to
112 procedures determined by the county auditor, to receive the notice by electronic
113 means.
- 114 (b)(i) If a county auditor sends a notice required by this section by electronic means,
115 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 116 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
117 14 days or more before the county board of equalization meets and the taxing
118 entity holds a public hearing on a proposed increase in the certified tax rate, the
119 county auditor shall send the notice required by this section by mail as provided in
120 Subsection (2).
- 121 (c) A taxpayer may revoke an election to receive the notice required by this section by
122 electronic means if the taxpayer provides written notice to the county auditor on or
123 before April 30.
- 124 (d) An election or a revocation of an election under this Subsection (5):
- 125 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
126 before the due date for paying the tax; or
- 127 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
128 equalization of the taxpayer's real property submit the application for appeal
129 within the time period provided in Subsection 59-2-1004(3).
- 130 (e) A county auditor shall provide the notice required by this section as provided in
131 Subsection (2), until a taxpayer makes a new election in accordance with this
132 Subsection (5), if:

- 133 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
 134 the notice required by this section by electronic means; or
 135 (ii) the county auditor finds that the taxpayer's electronic contact information is
 136 invalid.
- 137 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
 138 of whether the property that is the subject of the notice required by this section is
 139 exempt from taxation.

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

141 **59-2-919.1 (Effective 07/01/26). Notice of property valuation and tax changes.**

- 142 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
 143 before July 22 of each year, shall notify each owner of real estate who is listed on the
 144 assessment roll.
- 145 (2) The notice described in Subsection (1) shall:
- 146 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
 147 10 or more days before the day on which:
- 148 (i) the county board of equalization meets; and
 149 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
 150 tax rate;
- 151 (b) be on a form that is:
- 152 (i) approved by the commission; and
 153 (ii) uniform in content in all counties in the state; and
- 154 (c) contain for each property:
- 155 (i) the assessor's determination of the value of the property;
 156 (ii) the taxable value of the property;
 157 (iii) for property assessed by the county assessor:
- 158 (A) instructions on how the taxpayer may file an application with the county
 159 board of equalization to appeal the valuation or equalization of the property
 160 under Section 59-2-1004, including instructions for filing an application
 161 through electronic means; and
 162 (B) the deadline for the taxpayer to make an application to appeal the valuation or
 163 equalization of the property under Section 59-2-1004;
- 164 (iv) for property assessed by the commission:
- 165 (A) instructions on how the taxpayer may file an application with the commission
 166 for a hearing on an objection to the valuation or equalization of the property

- 167 under Section 59-2-1007;
- 168 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
 169 objection to the valuation or equalization of the property under Section
 170 59-2-1007; and
- 171 (C) a statement that the taxpayer may not appeal the valuation or equalization of
 172 the property to the county board of equalization;
- 173 (v) itemized tax information for all applicable taxing entities, including:
- 174 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
 175 year; and
- 176 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 177 (vi) the following, stated separately:
- 178 (A) the charter school levy described in Section 53F-2-703;
- 179 (B) the multicounty assessing and collecting levy described in Subsection
 180 59-2-1602(2);
- 181 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 182 (D) levies for debt service voted on by the public;
- 183 (E) levies imposed for special purposes under Section 10-6-133.4;
- 184 (F) a levy imposed for a city library under Subsection 10-6-133.5(5);
- 185 [~~F~~] (G) the minimum basic tax rate as defined in Section 53F-2-301; and
- 186 [~~G~~] (H) if applicable, the annual payment described in Subsection
 187 63H-1-501(4)(a);
- 188 (vii) the tax impact on the property;
- 189 (viii) the date, time, and place of the required public hearing for each entity;
- 190 (ix) property tax information pertaining to:
- 191 (A) taxpayer relief; and
- 192 (B) the residential exemption described in Section 59-2-103;
- 193 (x) information specifically authorized to be included on the notice under this chapter;
- 194 (xi) the last property review date of the property as described in Subsection
 195 59-2-303.1(1)(c);
- 196 (xii) instructions on how the taxpayer may obtain additional information regarding
 197 the valuation of the property, including the characteristics and features of the
 198 property, from:
- 199 (A) a website maintained by the county; or
- 200 (B) the statewide web portal developed and maintained by the Multicounty

- 201 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
202 property characteristics and features; and
203 (xiii) other information approved by the commission.
- 204 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
205 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
206 addition to the information required by Subsection (2):
- 207 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 208 (b) the difference between the dollar amount of the taxpayer's tax liability if the
209 proposed increase is approved and the dollar amount of the taxpayer's tax liability
210 under the current rate, placed in close proximity to the information described in
211 Subsection (2)(c)(viii);
- 212 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
213 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
214 liability under the current tax rate; and
- 215 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
216 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
217 year if the proposed tax increase is approved.
- 218 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
219 notice sent to a residential property shall:
- 220 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
221 and this property is your primary residence, you may be eligible to defer payment of
222 this property tax."; and
- 223 (b) include a telephone number, or a website address on which a telephone number is
224 prominently listed, that the property owner may call to obtain additional information
225 about applying for a deferral.
- 226 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
227 provide, at the county auditor's discretion, the notice required by this section to a
228 taxpayer by electronic means if a taxpayer makes an election, according to
229 procedures determined by the county auditor, to receive the notice by electronic
230 means.
- 231 (b)(i) If a county auditor sends a notice required by this section by electronic means,
232 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 233 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
234 14 days or more before the county board of equalization meets and the taxing

235 entity holds a public hearing on a proposed increase in the certified tax rate, the
236 county auditor shall send the notice required by this section by mail as provided in
237 Subsection (2).

238 (c) A taxpayer may revoke an election to receive the notice required by this section by
239 electronic means if the taxpayer provides written notice to the county auditor on or
240 before April 30.

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

242 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
243 before the due date for paying the tax; or

244 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
245 equalization of the taxpayer's real property submit the application for appeal
246 within the time period provided in Subsection 59-2-1004(3).

247 (e) A county auditor shall provide the notice required by this section as provided in
248 Subsection (2), until a taxpayer makes a new election in accordance with this
249 Subsection (5), if:

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

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

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

257 **Section 3. Effective Date.**

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

259 (2) The actions affecting Section 59-2-919.1 (Effective 07/01/26) take effect on July 1,
260 2026.