

Andrew Stoddard proposes the following substitute bill:

City Library Property Tax Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Andrew Stoddard

Senate Sponsor: Karen Kwan

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- requires counties to separately state any levies imposed for city libraries on certain notices sent to owners of real property in a county of the first class; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26), as last amended by Laws of Utah 2025, Chapter 337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59-2-919.1 (Effective 05/06/26) (Superseded 07/01/26).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

- 30 (2) The notice described in Subsection (1) shall:
- 31 (a) except as provided in Subsection (5), be sent to all owners of real property by mail
- 32 10 or more days before the day on which:
- 33 (i) the county board of equalization meets; and
- 34 (ii) the taxing entity holds a public hearing on the proposed increase in the certified
- 35 tax rate;
- 36 (b) be on a form that is:
- 37 (i) approved by the commission; and
- 38 (ii) uniform in content in all counties in the state; and
- 39 (c) contain for each property:
- 40 (i) the assessor's determination of the value of the property;
- 41 (ii) the taxable value of the property;
- 42 (iii) for property assessed by the county assessor:
- 43 (A) instructions on how the taxpayer may file an application with the county
- 44 board of equalization to appeal the valuation or equalization of the property
- 45 under Section 59-2-1004, including instructions for filing an application
- 46 through electronic means; and
- 47 (B) the deadline for the taxpayer to make an application to appeal the valuation or
- 48 equalization of the property under Section 59-2-1004;
- 49 (iv) for property assessed by the commission:
- 50 (A) instructions on how the taxpayer may file an application with the commission
- 51 for a hearing on an objection to the valuation or equalization of the property
- 52 under Section 59-2-1007;
- 53 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
- 54 objection to the valuation or equalization of the property under Section
- 55 59-2-1007; and
- 56 (C) a statement that the taxpayer may not appeal the valuation or equalization of
- 57 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
- 60 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
 65 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
 70 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
 73 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
 81 59-2-303.1(1)(c);
- 82 (xii) instructions on how the taxpayer may obtain additional information regarding
 83 the valuation of the property, including the characteristics and features of the
 84 property, from:
- 85 (A) a website maintained by the county; or
- 86 (B) the statewide web portal developed and maintained by the Multicounty
 87 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
 88 property characteristics and features; and
- 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
 91 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
 92 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
 95 proposed increase is approved and the dollar amount of the taxpayer's tax liability
 96 under the current rate, placed in close proximity to the information described in
 97 Subsection (2)(c)(viii);

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

- 132 within the time period provided in Subsection 59-2-1004(3).
- 133 (e) A county auditor shall provide the notice required by this section as provided in
 134 Subsection (2), until a taxpayer makes a new election in accordance with this
 135 Subsection (5), if:
- 136 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
 137 the notice required by this section by electronic means; or
- 138 (ii) the county auditor finds that the taxpayer's electronic contact information is
 139 invalid.
- 140 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
 141 of whether the property that is the subject of the notice required by this section is
 142 exempt from taxation.

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

144 **59-2-919.1 (Effective 07/01/26). Notice of property valuation and tax changes.**

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

- 166 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
- 169 for a hearing on an objection to the valuation or equalization of the property
- 170 under Section 59-2-1007;
- 171 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
- 172 objection to the valuation or equalization of the property under Section
- 173 59-2-1007; and
- 174 (C) a statement that the taxpayer may not appeal the valuation or equalization of
- 175 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
- 178 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
- 183 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
- 188 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
- 191 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
- 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
- 199 59-2-303.1(1)(c);

- 200 (xii) instructions on how the taxpayer may obtain additional information regarding
201 the valuation of the property, including the characteristics and features of the
202 property, from:
- 203 (A) a website maintained by the county; or
204 (B) the statewide web portal developed and maintained by the Multicounty
205 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
206 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
209 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
210 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
213 proposed increase is approved and the dollar amount of the taxpayer's tax liability
214 under the current rate, placed in close proximity to the information described in
215 Subsection (2)(c)(viii);
216 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
217 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
218 liability under the current tax rate; and
219 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
220 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
221 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
223 notice sent to a residential property shall:
- 224 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
225 and this property is your primary residence, you may be eligible to defer payment of
226 this property tax."; and
227 (b) include a telephone number, or a website address on which a telephone number is
228 prominently listed, that the property owner may call to obtain additional information
229 about applying for a deferral.
- 230 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
231 provide, at the county auditor's discretion, the notice required by this section to a
232 taxpayer by electronic means if a taxpayer makes an election, according to
233 procedures determined by the county auditor, to receive the notice by electronic

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

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

262 **59-2-1317 (Effective 05/06/26). Tax notice -- Contents of notice -- Procedures**
263 **and requirements for providing notice.**

- 264 (1) As used in this section, "political subdivision lien" means the same as that term is
265 defined in Section 11-60-102.
- 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
- 272 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
- 275 for a special purpose;
- 276 (vi) instructions for payment of the taxes and tax notice charges applicable to the
- 277 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
- 280 company causes, as described in Section 10-7-30;
- 281 (B) if applicable, a political subdivision lien for municipal water distribution, as
- 282 described in Section 10-8-17, or a political subdivision lien for an increase in
- 283 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
- 285 described in Section 10-11-4;
- 286 (D) if applicable, a political subdivision lien for the unpaid portion of an
- 287 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area
- 288 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
- 289 Act, including unpaid costs, charges, and interest as of the date the local entity
- 290 certifies the unpaid amount to the county treasurer;
- 291 (E) if applicable, for a special district in accordance with Section 17B-1-902, a
- 292 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
- 294 charge as described in Section 17B-2a-506;
- 295 (G) if applicable, a political subdivision lien for a contract assessment under a
- 296 water contract, as described in Section 17B-2a-1007;
- 297 (H) if applicable, a property tax penalty that a public infrastructure district
- 298 imposes, as described in Section 17D-4-304; ~~and~~
- 299 (I) if applicable, an annual payment to the Military Installation Development
- 300 Authority or an entity designated by the authority in accordance with Section
- 301 63H-1-501; and

302 (J) if applicable, for property located in a county of the first class, as classified in
303 Section 17-60-104, a levy imposed for a city library under Subsection
304 10-6-133.5(5);

305 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
306 to potentially ongoing assessment area charges, costs, penalties, and interest,
307 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
313 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
317 payment in accordance with Subsection (9);

318 (xv) other information specifically authorized to be included on the notice under this
319 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
323 Subsection 17-71-302(1)(m); and

324 (B) instructions describing how to elect to receive a notice as described in
325 Subsection 17-71-302(1)(m).

326 (3)(a) Unless expressly allowed under this section or another statutory provision, the
327 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
329 under this section or another statutory provision that expressly authorizes the item's
330 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
334 Section 59-2-1343.

335 (4) For any property for which property taxes or tax notice charges are delinquent, the

- 336 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are
337 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
341 business, if known.
- 342 (6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
343 the county treasurer's discretion, provide the notice required by this section by
344 electronic mail if a taxpayer makes an election, according to procedures determined
345 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
347 electronic mail if the taxpayer provides written notice to the treasurer on or before
348 October 1.
- 349 (c) A revocation of an election under this section does not relieve a taxpayer of the duty
350 to pay a tax or tax notice charge due under this chapter on or before the due date for
351 paying the tax or tax notice charge.
- 352 (d) A county treasurer shall provide the notice required by this section using a method
353 described in Subsection (5), until a taxpayer makes a new election in accordance with
354 this Subsection (6), if:
- 355 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive
356 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
359 of whether the property that is the subject of the notice required by this section is
360 exempt from taxation.
- 361 (7)(a) The county treasurer shall provide the notice required by this section to a taxpayer
362 on or before November 1.
- 363 (b) The county treasurer shall keep on file in the county treasurer's office the information
364 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)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
368 notice may, on a form provided by the county treasurer, direct how the county
369 treasurer allocates the partial payment between:

- 370 (i) the total amount due for property tax;
- 371 (ii) the amount due for assessments, past due special district fees, and other tax notice
- 372 charges; and
- 373 (iii) any other amounts due on the property tax notice.
- 374 (b) The county treasurer shall comply with a direction submitted to the county treasurer
- 375 in accordance with Subsection (9)(a).
- 376 (c) The provisions of this Subsection (9) do not:
- 377 (i) affect the right or ability of a local entity to pursue any available remedy for
- 378 non-payment of any item listed on a taxpayer's property tax notice; or
- 379 (ii) toll or otherwise change any time period related to a remedy described in
- 380 Subsection (9)(c)(i).

381 **Section 4. Effective Date.**

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